



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, December 8, 2016

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2016/17-9

Allotted Time

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

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

3.0 CLOSED SESSION

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

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

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

b) *Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9*

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

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

3.4 *Education Code Section 35146 – The Board will hear staff recommendations on the following student expulsions:*

- a) *Expulsion #7, 2016-17*
- b) *Expulsion #8, 2016-17*
- c) *Expulsion #9, 2016-17*

3.5 *Government Code 54957 - Public Employee Performance Evaluation:*

- a) *Superintendent*

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

The Pledge of Allegiance will be led by the C. K. McClatchy High School girls' tennis team.

- *Presentation of Certificate by Board Member Jay Hansen.*

6:35 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

6:40 p.m. **6.0 AGENDA ADOPTION**

7.0 SPECIAL PRESENTATION

6:45 p.m. 7.1 *Ceremonial Oath of Office Given to Board Members: Christina Pritchett by Sacramento City Council Member Eric Guerra; Jessie Ryan by Mayor-elect Darrell Steinberg* 5 minutes

6:50 p.m. 7.2 *Recognition of and Comments by Outgoing Board Members* 5 minutes

6:55 p.m. 7.3 *Ceremonial Oath of Office Given to New Board Members: Michael Minnick by Josephine Minnick; Mai Vang by Jean Crowder, Margarita Chavez, Benjamin Nhabee Herr, and Dexter Niskala* 5 minutes

7:00 p.m. 7.4 *Annual Organizational Meeting of the Board of Education (Christina Pritchett)* 10 minutes

Election of Officers:

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

7:10 p.m. 7.5 *Celebration of Newly Elected Board Members (Christina Pritchett)* **Recess - 30 minutes**

7:40 p.m. **8.0 PUBLIC COMMENT**

15 minutes

Members of the public may address the Board on non-agenda items that are within the subject matter jurisdiction of the Board. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to two (2) minutes with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.

7:55 p.m. **9.0 CONSENT AGENDA**

2 minutes

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

9.1 Items Subject or Not Subject to Closed Session:

9.1a *Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Change Notices and Notices of Completion (Gerardo Castillo, CPA)*

9.1b *Approve Personnel Transactions (Cancy McArn)*

9.1c *Approve West Campus High School Field Trip to Attend a Basketball Tournament in Naples, Florida, from December 26, 2016, to January 1, 2017 (Lisa Allen and Mary Hardin Young)*

9.1d *Approve A. M. Winn Elementary School Boundary Change (Mary Hardin Young)*

9.1e *Approve Revision of Appendix of Board Bylaw 9270: Conflict of Interest (Raoul Bozio)*

9.1f *Approve C. K. McClatchy High School Field Trip to Minneapolis, Minnesota, from December 15 through December 18, 2016, for a Speech and Debate Tournament (Lisa Allen and Mary Hardin Young)*

9.1g *Approve C. K. McClatchy High School Field Trip to Spokane, Washington, from January 5 through January 8, 2017, for a Speech and Debate Tournament (Lisa Allen and Mary Hardin Young)*

9.1h *Approve Staff Recommendations for Expulsion #7, #8, and #9, 2016-17 (Lisa Allen and Stephan Brown)*

9.1i *Approve Minutes of the November 3, 2016, Board of Education Meeting (José L. Banda)*

10.0 COMMUNICATIONS

7:57 p.m.	10.1	<i>Employee Organization Reports:</i>	Information 3 minutes each
		<ul style="list-style-type: none"> ▪ <i>CSA</i> ▪ <i>SCTA</i> ▪ <i>SEIU</i> ▪ <i>Teamsters</i> ▪ <i>UPE</i> 	
8:12 p.m.	10.2	<i>District Parent Advisory Committees:</i>	Information 3 minutes each
		<ul style="list-style-type: none"> ▪ <i>Community Advisory Committee</i> ▪ <i>District English Learner Advisory Committee</i> ▪ <i>Gifted and Talented Education Advisory Committee</i> ▪ <i>Indian Education Parent Committee</i> 	
8:27 p.m.	10.3	<i>Superintendent's Report (José L. Banda)</i>	Information 5 minutes
8:32 p.m.	10.4	<i>President's Report (Christina Pritchett)</i>	Information 5 minutes
8:37 p.m.	10.5	<i>Student Member Report (Natalie Rosas)</i>	Information 5 minutes
8:42 p.m.	10.6	<i>Information Sharing By Board Members</i>	Information 10 minutes

11.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

8:52 p.m.	11.1	<i>Approve Resolution No. 2915: Safe Haven School District (Jessie Ryan)</i>	Action 5 minute presentation 5 minute discussion
9:02 p.m.	11.2	<i>Approve Resolution No. 2913: Renewal of the Charter Petition for St. HOPE Public Schools: Public School 7 (Jack Kraemer and Jim Scheible)</i>	Action 10 minute presentation 20 minute discussion
9:32 p.m.	11.3	<i>Approve Resolution No. 2914: Renewal of the Charter Petition for St. HOPE Public Schools: Sacramento Charter High School (Jack Kraemer and Jim Scheible)</i>	Action 10 minute presentation 20 minute discussion
10:02 p.m.	11.4	<i>Independent Audit Report for the Fiscal Year Ended June 30, 2016, Submitted by Crowe Horwath LLP (Gerardo Castillo, CPA)</i>	Information 5 minute presentation 10 minute discussion
10:17 p.m.	11.5	<i>Approve 2016-17 First Interim Financial Report (Gerardo Castillo, CPA)</i>	Conference/Action 10 minute presentation 10 minute discussion

10:37 p.m.	11.6 Approve 2017-18 Budget Calendar (Gerardo Castillo, CPA)	Action 5 minute presentation 5 minute discussion
10:47 p.m.	11.7 Approve College Readiness Block Grant Plan (Dr. Iris Taylor, Matt Turkie, and Joe Stymeist)	Conference/Action 5 minute presentation 10 minute discussion
11:02 p.m.	11.8 Update of 2016 Board Committee Structures (Christina Pritchett)	Conference 5 minute presentation 5 minute discussion
11:12 p.m.	12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS	Receive Information

12.1 Business and Financial Information:

- Purchase Order Board Report for the Period of September 15, 2016, through October 31, 2016
- Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2016, through October 31, 2016
- Enrollment and Attendance Report for Month 2 Ending October 21, 2016

11:14 p.m. **13.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ January 19, 2017, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting
- ✓ February 2, 2017, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting

11:16 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 are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1a

Meeting Date: December 8, 2016

Subject: Approval of Grants, Entitlements, and Other Income Agreements
Ratification of Other Agreements
Approval of Bid Awards
Approval of Declared Surplus Materials and Equipment
Change Notices
Notices of Completion

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

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

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

Documents Attached:

1. Grants, Entitlements, and Other Income Agreements
2. Expenditure and Other Agreements
3. Notice of Completion – Facilities Project

Estimated Time of Presentation: N/A

Submitted by: Gerardo Castillo, CPA, Chief Business Officer
Kimberly Teague, Contract Specialist

Approved by: José L. Banda, Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS - REVENUE

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>YOUTH DEVELOPMENT</u>		
A17-00050 The California Endowment	12/1/16 – 11/30/17: Promoting Healthy & Safe School Environments Grant. Funds will be used to improve long-term health and education outcomes for K-12 students by promoting preventive health measures, improving youth social-emotional skills and developing youth leadership skills.	\$90,000 No Match

EXPENDITURE AND OTHER AGREEMENTS

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>FACILITIES SUPPORT SERVICES</u>		
SA15-00330 Lionakis Architects	10/1/16 – Completion of Services. Second increase to Master Architect Agreement for Core Academic Renovations at Kit Carson Middle School. This increase is for additional architectural and engineering services in accordance with revised project budget.	Original Amount = \$336,000 First Increase = \$444,000 Second Increase = \$321,252 New Contract Amount = \$1,101,252 Measure Q Funds
SA16-00229 Rainforth Grau Architects	10/1/16 – Completion of Services. Increase to Master Architect Agreement for Replacement of HVAC Systems at main three-story classrooms/library/administration building at Sutter Middle School, as well as Prop 39 electrical upgrades.	Original Amount = \$40,000 Increase = \$406,400 New Contract Amount = \$446,400 Prop 39 Funds
SA17-00319 Premier Management Group	10/1/16 – Completion of Services. Construction Management Services for the Core Academic Renovations (Visual & Performing Arts Modernization) at C.K. McClatchy High School.	\$350,000 Measure Q Funds
SA17-00320 Premier Management Group	10/1/16 – Completion of Services. Construction Management Services for the site work and utility infrastructure construction to support the Core Academic Renovations (Campus Expansion) at Kit Carson Middle School.	\$240,000 Measure Q Funds

SA17-00323
Premier Management
Group

10/1/16 – Completion of Services. Construction
Management Services for the Core Academic
Renovations (New Science Building) at West Campus.

\$210,000
Measure Q Funds

YOUTH DEVELOPMENT

SA17-00283
Target Excellence

9/1/16 – 6/30/17: Develop, maintain and sustain
programs that offer support services before and after
school to students at Bret Harte, Cesar Chavez, Elder
Creek, Ethel I. Baker, John Sloat, Mark Twain, Oak
Ridge, and Rosa Parks Schools.

\$1,234,037
Title 1; After School
Education & Safety;
and 21st Century
Community Center
Learning Funds

NOTICES OF COMPLETION – FACILITIES PROJECTS

Contract work is complete and Notices of Completion may be executed.

Contractor	Project	Completion Date
McCarthy Building Companies	Plaster Repairs at Tahoe Elementary School	November 22, 2016



1919 Nineteenth
Street
Sacramento CA 95811
P: 916.558.1900
F: 916.558.1919
www.lionakis.com

SERVICE AMENDMENT # 2

Client Name: Sacramento City Unified School District
Project Name: Kit Carson Middle School Renovation and Additions
Job Number: 014183.01
Date: October 10, 2010

Contractual Requirements:

Agreement between Sacramento City Unified School District and Lionakis, dated January 15, 2010 fully incorporated herein by reference.

The amendment represents a change, as requested by the Owner, to the defined "Project" and "Project Construction Cost" as defined below.

Change Required and Scope Description:

Lionakis shall provide additional architectural and engineering services in accordance with revised project budget, from \$6,500,000 dollars to \$11,300,000 for all projects and including the Measure Q funded Core Academic program as well the required power upgrade, also funded by Measure Q.

Measure Q: New Building and Renovations

- a. New 9200 SF Classroom Building with (2) Science, (1) Art, (1) Resource/Future Art, Black Box Theater, Student and Staff Restrooms, Utility and Prep Spaces
- b. Project Green: Art & Science Outdoor Learning Area
- c. Renovations in Buildings F and A to move Administration to new campus entry at Building F, and create student "tech space" in center of campus (Building A).

	Fee	Approved Amendment (\$2.8M – \$6.5M)	Pending Amendment (\$6.5M – \$11.3M)
Measure Q	\$336,000	\$444,000	\$321,252
Roofing Project	\$ 53,148		
Gym HVAC/Power	\$ 96,000		
Prop 30 – HVAC (2.)	\$105,600		
Total Fee		\$ 1,034,748	\$ 1,356,000
Construction Value		\$11,300,000	\$11,300,000
Percentage		9.15%	12%

Impact to Fee:

Lionakis shall be compensated on a fixed fee basis in the amount of One million three hundred fifty six thousand and five hundred dollars (\$1,356,000.00).

Original Contract Amount:	\$336,000.00
Current Contract Amount (including previous Amendments):	\$780,000.00
This Amendment:	\$321,252.00

New Contract Amount (including this Amendment): **\$1,101,252.00**

Authorization to Proceed with Change:

Gerardo Castillo, Chief Business Officer

Owner/Client Name and Title (Print)

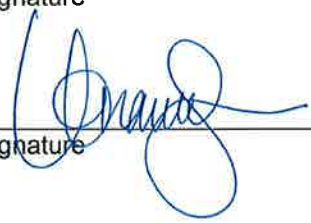
Signature

Date

Laura Knauss-Docous, Principal
Lionakis

Signature

10/10/2016
Date





Sacramento City Unified School District

PROJECT AUTHORIZATION FORM

Replacement of HVAC Systems at Sutter Middle School (Prop 39 Improvements)

Date: December 8, 2016

Pursuant to the Master Architect Agreement dated December 19, 2013 between Rainforth Grau Architects and Sacramento City Unified School District, Architect hereby submits a scope of work upon the terms described below and in the Master Architect Agreement.

TERMS

A. Project Description

“Project” shall mean the work of improvement and the construction thereof, including the Architect's services as follows:

Architectural & Engineering services as needed for the replacement of the existing HVAC systems at the main three-story Classrooms/Library/Administration Building at Sutter Middle School, as well as Prop 39 Electrical Upgrades. Scope of work to include (also see attached Exhibit A):

- Replacement and upgrades to the existing HVAC systems at the main building. In the classrooms and library, Stand-alone Team Air Units with plenum distribution on top will be installed within the rooms. Supply ducting will run below ceiling along the exterior walls in front of and obstructing the upper windows. The existing multi-zone unit serving the Admin Building will remain as it is in good condition. A small boiler will be added in the same room to supply heat, and new condensers on the roof will be added for cooling.
- Kitchen MAU is to remain.
- Replace kitchen hood (anticipated) with UL-300 approved fire suppression system and integrated gas shut-off valve.
- Modify and upgrade EMS to meet District standard Johnson Controls.
- Extend new gas distribution from existing meter to all new units.
- Extend new power to units.
- Minor structure crack repairs.
- Lighting and energy upgrades per Prop 39 application.

Exclusions:

- ADA improvements/survey
- Any work related to hazardous materials other than coordination with District's consultant
- Destructive investigation and testing to verify and confirm existing conditions
- Hazardous materials testing, report, consultant
- CEQA/Environmental Review
- Surveying

- Acoustical analysis or treatment
- Energy studies or analysis beyond required compliance documentation
- OPSC processing
- Health Dept. review and approvals
- Geotechnical investigation and report
- Other work not specifically indicated above

B. Compensation

For the Basic Services provided pursuant to the Master Agreement and this Project Authorization, Architect shall be compensated in the manner identified below:

Percentage of Construction Cost

Architect shall be compensated no more than ten percent (10%) of the Construction Costs for the Project, which shall not exceed Four Hundred Four Thousand, Four Hundred Dollars (\$404,400). Upon any adjustment (increase or decrease) to the Project Construction Cost as contemplated by Article 1.9 of the Master Agreement, including but not limited to any adjustment made at such time as bids are received, the Architect's total compensation for Basic Services for the Project shall also be increased or decreased, including retroactively for Basic Services already performed and payments already made. Such adjustments may be effected by the District by either (a) adjusting any future payment due under the payment schedule immediately above, or (b) issuing a revision notice to Architect that either tenders any additional payment owed or demands reimbursement from the Architect of any overpayment to date.

C. Reimbursable Expenses

Pursuant to Section 4.3, Architect's total reimbursement for Reimbursable Expenses shall not exceed \$2,000, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project.

D. Asbestos

The language identified in Section 5.7.15 is is not applicable to this Project.

E. Section 8.2

Consistent with Section 8.2, the following insurance shall be maintained by the Architect in full force and effect during the entire period of performance of this Agreement, including any extensions, and shall be written on an "occurrence" basis, with specific limits set forth: Commercial general liability insurance, excluding coverage for motor vehicles, shall be in amounts not less than \$1,000,000 general aggregate; Personal and advertising injury aggregate, with a per occurrence limit of \$1,000,000; Automobile liability insurance covering motor vehicles shall be in an amount not less than \$1,000,000 combined single limit.

District hereby authorizes Architect to proceed with the work upon the terms described herein and in Master Agreement.

RAINFORTH GRAU ARCHITECTS

Dated: _____

Jeffrey Grau, Principal Architect

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Dated: _____

Gerardo Castillo
Chief Business Officer

Exhibit A

Scope of Work:

1. Mechanical Upgrades and Modifications:

Classrooms: The 3-story Classroom building and the single story Classroom wing are conditioned by unit ventilators and fan coils which use hot water heating and DX cooling. The condensing units are on the roof and hot water is provided by 10 year old boilers in the main Mechanical Room.

Remove boilers (contractor to turn over to District), unit ventilators, fan coils, and condensing units. New system to be metal cabinet enclosed high efficiency gas furnace with DX coil and high efficiency condensing unit (gas heat and DX cooling, no more hydronic). The new condensing units will go on the roof on the existing platforms. Reusing existing refrigerant lines will be researched; however it is likely the size is not adequate due to the change in refrigerant and replacement will be required. These are currently enclosed in a sheet metal chase on the building exterior.

Gas routing to the new furnaces will be studied and may be able to run with the existing refrigerant lines in the enclosures. Gas flues vertically to above roof are required; routing to be studied; chase or enclosure may be required.

Re-using existing OA intake louvers at the classrooms is preferred if locations allow. Location of the unit within the classrooms will determine this. Some of the OA intake louvers appear to be partially blocked by the refrigerant pipe enclosures and this must be resolved. District requested 4" filters in the new furnaces.

Location of the units inside classrooms is critical as rooms are different and equipment will affect classroom use and layout, casework, flooring, windows, window coverings, access to operable windows, etc. A comprehensive plan needs to be developed and approved by District for each location.

District wants no supply duct off the furnaces, just three adjustable supply registers on the top plenum of the Team Air enclosure. This will limit air distribution and may cause hot and cold zones as well as increased noise levels

Provide HVAC to existing office space in large classroom adjacent to wood shop. No existing system in this space. This is probably a feed from an existing duct and not a separate system.

Administration Area

Currently conditioned by an old energy inefficient 4-zone multi-zone air handler with hot water heat and DX cooling (condensing unit on roof). Replace with 4 new individual high efficiency gas furnaces, each with a DX coil and a rooftop condensing unit. Seems to be plenty of space in the existing room to do this.

There is also a single heating only furnace in this air handler room which serves the adjacent Radio Classroom. This needs to be replaced with a new furnace with gas heating and DX cooling. This will require a new condensing unit on the roof platform.

Gym Building

Replace the 54 year old boiler with a new high efficiency condensing type boiler(s). Remove the domestic hot water storage tank and separate the domestic hot water production from the boiler system. New boiler(s) to provide hot water only; separate domestic water heaters (consider tankless type) to provide the domestic hot water. This building includes Gym, Locker Rooms, and Kitchen. No work on the airside, only this hydronic work.

Portables

Portable classrooms to have existing Bard units retrofitted with economizers. District has confirmed with Bard that these units can be modified.

Controls

Mechanical EMS Scope: Currently some of the campus is controlled by an old Johnson N2 EMS. Replace with Johnson's latest BACnet EMS, and extend it out to control all equipment which is currently not on the EMS, so that the whole campus will be on the new EMS, including Portables. Turnover parts to District for future spares.

Other Related Work

Bird nesting has been a problem at piping and enclosures. Need more permanent solution to prevent bird access.

Comments:

Toilet room exhaust fans: The report recommends placing the exhaust fans on occupancy sensors. However, as these rooms typically have odor issues, reducing exhaust may create a significant problem with fresh air. Considering the SIR is very low and the users may notice a lack of ventilation, we recommend the district reconsider this suggestion.

2. Lighting

Lighting upgrades as presented in the Energy Study will be included as part of scope. This scope includes replacement of ceiling fixtures with new LED fixtures in the main 3-story building classrooms and offices and replacement of exterior lights with LED fixtures. Occupancy sensors will be included with these spaces and added to other recommended areas including MP, kitchen, room 113, and gym and activity rooms.

Comments: Our electrical engineer does not recommend occupancy sensors in certain types of spaces due to safety issues and difficulty in operation. This includes kitchen, large assembly spaces (gym and MP) and toilet rooms. We recommend the district reconsider the use of sensors in these types of spaces.

3. Structural Repairs

Structural repairs as identified in the Sutter Middle School Wall Cracking Investigation dated September 12, 2014 as prepared by Buehler & Buehler Associates will be included as part of scope.

Please note that additional investigation is required in order to complete the recommendations for repairs on item A (interface of 3-story building with lower structure). In addition, it is recommended that a roofing consultant inspect roofing areas where water infiltration has been identified to determine cause of leaks and make recommendations for repairs.



CONSTRUCTION MANAGEMENT CONTRACT

This Contract is made on the 1st day of October, 2016 between the Sacramento City Unified School District, a California public entity existing under the laws of the State of California, referred to as “District”, and Premier Management Group, Inc., referred to as “Consultant” or “Construction Manager.”

RECITALS

WHEREAS, District is in the process of conducting Core Academic Renovations (Visual & Performing Arts Modernization) at its premises located at C.K. McClatchy High School, 3066 Freeport Blvd, Sacramento, California; and

WHEREAS, District is in need of Construction Project Management Services in relation to contract bidding, design coordination, construction coordination, expenditures, project completion, interagency coordination, internal communications and other matters as set forth herein; and

WHEREAS, Consultant possesses the necessary skills, experience, knowledge, including knowledge of State and School District requirements such as the Leroy F. Greene Act of 1998-SB-50 and the Education Facilities Bond, Proposition 47, and that required by Government Code section 4529.5, and technical and financial resources to undertake the performance and obligations of the Construction Project Management Services required herein; and

WHEREAS, Consultant is licensed and/or registered as defined in the State of California Government Code section 4525(e); and

WHEREAS, District may contract with any persons for the furnishing to the District of special services and advice as described above pursuant to California Education Code 35160 and 35160.1; and Government Code 53060, and may contract for Construction Project Management Services pursuant to Government Code 4526.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual acts and promises as contained herein, it is agreed by and between the District and Consultant as follows:

1. PROJECT:

Consultant services, as provided herein, are for and limited to all phases of construction and work necessary for the completion of District’s Core Academic Renovations (Visual & Performing Arts Modernization) hereinafter “Project,” at C.K. McClatchy High School, 3066 Freeport Blvd, Sacramento, California. “Project” as used in this Agreement shall include any and all tasks and related activities reasonable and necessary for the construction and completion of the Project, including acceptance by District.

This Agreement shall be governed by the laws of the State of California, including as applicable, regulations of the State Allocation Board, State of California Leroy F. Greene Lease-Purchase State Building Funds of 1998-SB50 and the Education Facilities Bond, Proposition 47, and of any other governmental agency with authority pertaining to reimbursement of such funds to the District, all of which shall be deemed incorporated herein by this reference and the Consultant shall be obligated to comply with the same.

No action or failure to act by the District or any District representative shall constitute a waiver of a right or duty afforded them under this Agreement, nor shall any such action or failure to act constitute approval of, or acquiescence in, a breach thereunder, except as may be specifically agreed in writing.

2. NATURE OF THE WORK:

Consultant has fully familiarized itself with all aspects of the Project and understands and agrees that Consultant shall further the interests of District by furnishing skill and judgment as a provider of Construction Project Management Services, in cooperation with District representatives and, where appropriate, in reliance upon the services of the Project Architect. Consultant agrees to furnish business administration and management services and to perform in an expeditious and economical manner consistent with the interests of District. Consultant shall be responsible, to the extent described in this Agreement, for ensuring that the Project is completed in a competent and professional manner within the District's budget and in accordance with the District's schedule for timely completion of the Project.

Consultant shall perform special services and provide advice on behalf of the District as follows:

- a. Technical advice regarding construction;
- b. Construction coordination, including progress schedules, change orders and problem solving;
- c. Interagency coordination including, but not necessarily limited to, coordination between Consultant and:
 - 1) Architect; and
 - 2) The State of California – Division of the State Architect, “DSA”, where appropriate;
- d. Internal communications, including Board reports, internal staff updates and community updates. The Consultant shall develop a communication system to ensure clear communication between the District, the Consultant, the Architect, contractor and other parties involved with the Project. In developing this communication system, the Consultant shall meet with the District, the Architect and others to determine the type of information to be reported, the reporting format and the desired frequency for distribution of the various reports;
- e. Review of building specifications and scope of work, including any and all Project related contractual obligations owed to District by any third party;
- f. Review of all phases and elements of construction for all purposes including the assurance that various construction agreements and elements are properly coordinated, scheduled and assigned in such a way to maximize project efficiency;
- g. General construction management and overseeing of all project construction; and
- h. Provision of superintendency functions on the job site. Consultant shall, promptly, in writing and consistent with its duty of care, recommend to District and relevant

employees of the District findings regarding said Project construction and make suggestions thereon.

In addition, Consultant shall perform the following activities:

SCHEMATIC DESIGN PHASE

- a. Construction Manager shall notify District in writing of potential complications, cost overruns, unusual conditions, and general needs that could significantly affect the Project budget and time line. Consultant shall prepare a construction management plan for the Project. The construction management plan shall: (1) provide a preliminary evaluation of the District's schedule, cost and design requirements for the Project; (2) develop an anticipated construction schedule; (3) develop a preliminary cost estimate for each type of work contemplated by the Project; (4) clarify and delineate the Architect's duties, the contractor's responsibilities, the District's responsibilities, the Consultant's responsibilities; and (5) set forth a plan for the administration and coordination of all work on the Project. The plan shall provide for Architect and District review and written acceptance.
- b. Construction Manager shall establish a preliminary construction budget or allowance in the format required by District, or if applicable, by the school construction funding agency identified by District, for written approval by the District. The purpose of the cost estimate is to show probable cost in relation to District's budget. If Construction Manager perceives site considerations, which render the Project expensive or cost prohibitive, Construction Manager shall disclose such conditions in writing to District immediately. Construction Manager shall provide a preliminary written time schedule for the performance of work on the Project. This master schedule shall specify the proposed starting and finishing dates and the dates by which certain construction activities must be complete. The Consultant shall submit the master schedule to the District for written acceptance and update the master schedule, as appropriate or at least on a monthly basis for District's acceptance.
- c. Consultant shall conduct periodic Project meetings attended by the District, Architect and others. Such meetings shall serve as a forum for the exchange of information concerning the Project and the review of design progress. The Consultant shall prepare and distribute minutes of these meetings to the District, Architect, and others in attendance.
- d. Consultant shall assist the District in preparing documents concerning the construction budget for use in obtaining or reporting on Project funding.

DESIGN DEVELOPMENT PHASE

- a. Construction Manager shall provide District an updated estimate of construction costs, containing detail consistent with the design development documents and containing a breakdown based on types of materials and specifications identified in the construction budget. Consultant shall prepare a Project and construction budget based on the separate divisions of the work required for the Project, following the Consultant's review of the Project plans and specifications prepared by the Architect. The Consultant shall review the budget with the District and the Architect and the Consultant shall submit the Project and construction budget to the District for acceptance. The Project and construction budget shall be revised by the Consultant as directed by the District and as necessary to ensure accuracy as changes are made throughout the Project. The proposed Project and

construction budget may not be exceeded without prior written approval by District. Consultant shall make recommendations to the District concerning revisions to the Project and construction budget that may result from design changes. Consultant shall prepare and distribute Project cost reports that shall indicate actual or estimated costs compared to the Project and construction budget.

- b. Provide construction feasibility review.
- c. Provide conceptual estimating assistance to Project Manager.
- d. Provide constructability analysis consistent with its experience and qualifications.
- e. Provide scheduling information, including providing and distributing periodic reports that compare actual progress with scheduled progress for this phase of the Project.
- f. Provide cost evaluations of alternative materials and systems.

BIDDING PHASE

- a. Conduct a pre-bid walk with potential bidders, if required by the bidding documents.
- b. Conduct post-bid interview with successful bidder prior to start of work.

CONSTRUCTION PHASE:

The Construction Phase of the Project will commence with the award of the construction contract and will end sixty (60) days after acceptance of the Project by the District, as indicated by recording the Notice of Completion with the Sacramento County Recorder; provided that the Project Manager shall continue to be subject to certain construction phase services of the Consultant, as set forth in this Agreement, which extend beyond the expiration of the set sixty (60) day period.

- a. Provide general project management, including administrative, management, and related services as required to coordinate work of the contractor with any other contractor and with the activities and responsibilities of the Consultant, the District, and the Architect to complete the Project in accordance with the Project's plans and specifications, as well as the District's cost, time, and quality objectives. The Consultant shall be the party to whom all information shall be submitted.
- b. Require and review Master CPM construction schedule. Compare Contractor schedule with the schedule of any other contractor to determine if they result in a coordinated construction schedule. Require updates of schedule monthly. Prepare and distribute periodic reports that compare actual progress with scheduled progress. This evaluation shall serve as data for revision of the construction schedule report that shall be prepared and distributed to the Contractor, the District and the Architect by the Consultant. The construction schedule report shall be periodically updated to show current conditions as the work progresses. The report shall indicate actual progress compared to scheduled progress, and shall serve as the basis for progress payments to the Contractor.
- c. Material procurement consultation and advice, including recommending a schedule for the District's purchase of materials and equipment requiring long lead time procurement. Arrange for delivery and storage, protection and security for District purchased materials, systems and equipment which are part of the Project until such items are incorporated into the Project.
- d. Shop drawings and submittals review in cooperation with the Architect.
- e. Progress payment review, including preparing and distributing the progress payment reports. The reports shall state the total contract price, payment to date, current payment

- requested, retainage, and amounts owed. A portion of this report shall be a recommendation of payment that shall be signed by the Consultant and delivered to the District for use by the District in making payments to the Contractor.
- f. Recommend necessary or desirable changes to the Architect and the District and provide advice regarding such changes, including potential schedule impacts. Implement change order procedures, review requests for changes, assist in negotiating Contractor's proposals, submit recommendations to the Architect and the District, and if they are accepted, prepare and sign change orders for the Architect's and Contractor's signatures and District authorization, and maintain logs, files, and other necessary documentation relating thereto. Regarding Contractor change order requests, the Consultant shall review the contents of all Contractor-requested changes to the contract time or price, endeavor to determine the cause of the request, and assemble and evaluate information concerning the request. The Consultant shall provide to the Architect a copy of each change order request, and the Consultant shall, in its evaluations of the Contractor's requests, consider the Architect's comments regarding the proposed changes. The consultant shall periodically prepare and distribute change order reports. The report shall list all District-approved change orders by number, a brief description of the change order work, the cost, and percent of completion of the change order work. The report shall also include similar information for potential change orders of which the Consultant may be aware.
 - g. Quality control. Consultant shall establish and implement a program to monitor the quality of the construction. The purpose of the program shall be to assist in guarding the District against work by the Contractor that does not conform to the requirements of the Construction Documents. The Consultant is not authorized to change, revoke, alter, enlarge, relax or release any requirements of the Construction Documents or to approve or accept any portion of the work not conforming to the requirements of the Construction Documents. Communication between the Consultant and Contractor with regard to quality review shall not in any way be construed as binding the Consultant, the Architect, or the District or releasing the Contractor from performing the work in accordance with the Construction Documents. No action taken by the Consultant shall relieve the Contractor of its obligation to perform the work in strict conformity with the requirements of the Construction Documents, and in strict conformity with all other applicable laws, rules and regulations. Consultant shall not be responsible for the failure of the Contractor to carry out work in accordance with the Construction Documents so long as Consultant has used all available means and undertaken good-faith efforts to secure the performance of the Contractor in accordance with the Construction Documents.
 - h. Testing and inspection review. Consultant shall assist the District in selecting and retaining the professional services of special consultants and testing laboratories and coordinate their services. The Consultant shall receive a copy of all inspection and testing reports and shall provide a copy of such reports to the Architect.
 - i. Agency approval's consultation and advice.
 - j. Project close-out consultation and advice. Consultant shall determine, after consulting with District and Architect, when the Project and the Contractor's remaining work consists of punchlist items. In consultation with the Architect, the Consultant shall prepare a list of incomplete work or work which does not conform to the requirements of the Construction Documents. The Consultant shall consult with the Architect and the District and shall determine when the Project and the Contractor's work are completed. The Consultant shall issue a Certificate of Final Completion, and shall provide to the District a written recommendation regarding payment to the Contractor.

- k. Provide occupancy consultation and advice, and in reviewing the Master Project Schedule consider the District's occupancy requirements.
- l. Conduct a pre-construction meeting with all parties, including Contractor.
- m. Participate in periodic meetings with District, Architect and Project Manager to discuss such matters as procedures, progress problems and scheduling.
- n. Conduct weekly coordination meetings with Contractor and distribute meeting minutes. Develop 3-week short internal schedules (SIS) for use in each weekly meeting.
- o. Continuous daily on-site representation to observe Contractor's work for general conformance with the plans and specifications and to confirm work is progressing in accordance with the Construction Documents and Master CPM construction schedule.
- p. Consultant shall demand that Contractor provide recovery schedules where appropriate and recommend appropriate steps to take if Contractor either does not provide such schedules or the schedules are not realistic. Recovery schedules shall reflect the correct action and extraordinary efforts Contractor shall undertake to recapture lost time and shall be distributed to Architect and Project Manager.
- q. Keep records of construction progress and time schedules. Advise Contractor and District of any deviations from the time schedule that could delay timely completion and occupancy of Project. Maintain daily log documenting daily progress by trade and building as well as problems and delays. The daily log will include, but not be limited to, the weather, Contractor's staffing, work accomplished, problems encountered, rejection of material or work and other similar relevant data as the District may require.
- r. Review and respond, in cooperation with the Architect, in a timely manner, to all schedules, submittals, shop drawings, samples, information requests, and other submissions of the Contractor for compliance with design and specifications, and ensure timely and uninterrupted progress of the work.
- s. Make offsite observations of fabricated materials and equipment within a one-hour radius. Observations outside of a sixty-mile radius will be billed on a time and materials basis.
- t. Advise regarding the amounts recommended to satisfy and assess liquidated damages, stop notices or other requirements of the construction contract documents.
- u. Analyze and advise District in cooperation with the Architect as to acceptability of test reports, methods, materials, equipment and systems.
- v. Review and advise District in cooperation with the Architect as to the acceptability of substitutions proposed by the Contractor.
- w. Review materials submitted by Contractor and assemble for and provide to District written warranties, guarantees, owners' manuals, instruction books, diagrams, record drawings ("as-builts"), and any other materials required from the Contractor and subcontractors in accordance with the Construction Documents.
- x. Use best efforts to achieve satisfactory performance from the Contractor. Consultant shall determine, through routine on-site inspections, that the work of the Contractor is being performed in accordance with the requirements of the Construction Documents in order to guard the District against defects and deficiencies in the work.
- y. When appropriate, advise the District and make recommendations to the District for exercising the District's prerogatives, such as giving the Contractor notice to recover progress on the schedule when the schedule goals are in jeopardy due to Contractor failings, withholding payment for cause and other prerogatives when required in an effort to achieve contract compliance.
- z. Determine in general that the work of Contractor is being performed in accordance with the requirements of the Contractor's contract. Use best efforts to protect the District against defects and deficiencies in the work. With Architect and the District, reject work that does

not conform to the requirements of the Contractor's contract. Consultant shall consult with the Architect and the District if Contractor requests an interpretation of the meaning or intent of the drawings and specifications, and assist in the resolution of questions which may arise; however, the Architect shall have primary responsibility for the interpretation of Project plans and specifications.

- aa. Maintain on a current basis: a record copy of all contracts, drawings, specifications, addenda, change orders and other modifications, in good order and marked to record documents and revisions which arise out of Contractor's contract or work; shop drawings; product data; samples; submittals; purchases; materials; equipment; applicable handbooks; maintenance and operating manuals and instructions; other related documents and revisions which arise out of the contract or work. Make all records available to the District. At the completion of the Project, deliver all such records and "as built" plans to the District.
- ab. Construction progress photos/videos.
- ac. Consultant shall assist the District in obtaining approvals and permits from all authorities having jurisdiction over the Project. The Consultant shall also verify that all required permits, bonds, and insurance have been obtained from the Contractor.
- ad. Consultant shall prepare and distribute Project cost reports that shall indicate actual or estimated costs compared to the construction budget.
- ae. Consultant shall be responsible for reviewing Contractor's safety program.

POST CONSTRUCTION PHASE: Immediately upon the District's and Architect's approval of completion of the Project, and in addition to any additional submittals required by the Agreement, collect and submit the following close-out documentation to the District:

- a. Operations and maintenance data for equipment as required by the Contract Documents for the project.
- b. Warranties for equipment put into service.
- c. Tools, spare parts and maintenance materials.
- d. A list of Construction Contractor, Vendors, and Materialmen of every tier providing services, equipment, and/or materials in connection with the Project in a formal, adequately bound, catalogued form, including the names, addresses, telephone numbers and fax numbers of such persons, and shall further include notices as to where pertinent persons can and may be reached for emergency service, including nights, weekends, and holidays.
- e. Final payment consultation and advice.
- f. Change order documentation review, consultation and advice.
- g. Warranty item consultation and advice.
- h. Guarantees consultation and advice.
- j. Filing of as-built documents.
- k. Oversee and coordinate training, demonstrations and commissioning. Consultant shall review the Contractor's checkout of utilities, operational systems, and equipment or readiness and assist in their initial start-up and testing.
- l. Consultant shall also forward all of its documents and plans to the District upon completion of the Project and ensure all such plans and documents are well organized for any appropriate audit or review of the Project. All documents, daily logs, and any other written work product generated by Consultant shall be deemed the sole and exclusive property of District.

Provide advice to District on apparent deficiencies in construction during all warranty periods following acceptance of Project.

3. DESIGNATED REPRESENTATIVE:

District shall have the right to approve the designated representative of Consultant. Wayne Sjolund shall be the designated representative of Consultant who shall personally provide all services as set forth in this Agreement unless otherwise agreed to by prior written agreement. Should Wayne Sjolund be unable at any time to perform the duties described herein, District shall have the right to approve a new designated representative of Consultant or to terminate this Agreement. District reserves the right to require that any designated representative or representatives of Consultant who proves not to be satisfactory to the District shall be removed upon written notice from the District.

4. PROJECT MANAGER:

District has designated Jim Dobson as the Director authorized to act on District's behalf with respect to the Project. Director shall examine documents and other writings submitted by Consultant and shall render decisions pertaining thereto promptly to avoid unreasonable delays in the progress of Consultant's services.

5. DISTRICT RESPONSIBILITY:

Notwithstanding anything contained herein and to the contrary, it is understood and agreed that District is responsible for:

- a. The District shall provide information regarding the requirements of the Project, including its objectives, constraints and criteria, including space requirements and relationships, flexibility and expendability requirements, special equipment and systems and site requirements.
- b. The District shall provide a budget for the Project, based on consultation with the Architect, which shall include contingencies for bidding, changes during construction and other costs that are the responsibility of the District.
- c. The District shall retain Architect whose services, duties and responsibilities are described in the "Contract for Architectural/Engineering Services, between the District and Architect.
- d. If the District observes or otherwise becomes aware of any fault or defect in the Project, or nonconformance with the Contractor's Contract, the District shall give prompt written notice thereof to Consultant.
- e. The District shall make timely payments for all invoices that have been approved by the District, Architect and Consultant.
- f. The District shall furnish structural, mechanical, electrical, and other laboratory tests, inspections and reports as required by law or the Contractor's contract.
- g. The District shall provide the hook-up for telephone and power for Consultant.

6. PLACE OF WORK:

It is understood that Consultant services shall be rendered largely at the construction site located at 3066 Freeport Blvd, Sacramento, California and the District offices located at 425 1st Avenue and 5735 47th Avenue, but the Consultant will, on request, provide services at such other places as designated by the District.

7. TIME DEVOTED TO WORK:

Consultant shall perform services described in Article 2 above, as expeditiously as is consistent with reasonable skill and care and the orderly progress of the Project, and to avoid any additional costs to District.

In the performance of Consultant's services, the services and the hours the Consultant is to work, on any given day, will be within Consultant's control and District will rely upon Consultant to put in such number of hours as is reasonably necessary to fulfill the spirit and purpose of this Agreement. Generally, the Parties anticipate Consultant will provide services between 7:30 a.m. and 4:30 p.m., unless otherwise coordinated with the Project Manager, 5 days per week until the project is completed. It is understood and agreed that the estimated total number of hours required by Consultant to complete the required services, shall be approximately 160 hours per month, excluding travel time. If additional hours are required in order to complete the Project, such hours may be authorized but only upon prior written agreement of the Parties.

8. PAYMENT:

District shall pay Consultant the total not to exceed Three Hundred Fifty Thousand Dollars (\$350,000) payable in monthly installments based on the number of hours worked provided Consultant shall have submitted a prior monthly report of time spent on the Project to the District. It is understood and agreed that Consultant's hours may vary from month to month but on average will not exceed 160 hours per month except upon prior written agreement by the Parties.

District shall pay Consultant in accordance with its usual and customary accounts payable practices and payment cycles. In addition, Consultant shall be reimbursed for all pre-approved, in writing, travel and out-of-pocket expenses incurred on behalf of District while away from Consultant's principle place of business, as defined in Article 6 of this Agreement.

District will reimburse Consultant for all reasonable costs ("Reimbursable Costs") not otherwise anticipated under this Agreement that are necessarily incurred by Consultant in the proper performance of its services under this Agreement. Any Reimbursable Costs shall be subject to the District's prior written approval. Payment of allowable Reimbursable Costs shall be made within thirty (30) days upon receipt and approval of Consultant's invoice(s).

9. TRANSPORTATION:

For transportation by automobile out of the Sacramento area, Consultant shall be reimbursed at the rate of \$.55 per mile.

10. TERM:

The initial term of this Agreement shall commence on October 1, 2016 and shall continue until the Project is completed. It is understood services as provided herein will generally begin one month prior to the start of construction and end, except as otherwise stated herein, 60 days after acceptance by the District of the Project as reflected in the recording of the Notice of Completion. This Agreement may be extended upon mutual agreement of the Parties.

11. TERMINATION:

District may unilaterally terminate this Agreement for any reason, in its absolute discretion, by giving Consultant seven (7) days written notice of termination. This Agreement may also be terminated by either party upon seven (7) days written notice should the other party fail substantially to perform their duties under this Agreement. In the event of early termination, the Consultant shall be compensated for all services satisfactorily performed to the termination date and any services pre-authorized by District in writing to wind up Consultant's services; provided however, District shall not be liable to pay more than the total amount of the Agreement. Upon receipt of a notice of termination, Consultant shall promptly discontinue all services affected, unless the notice directs otherwise.

Upon termination of this Agreement as provided herein, Consultant shall promptly provide and deliver to District all files, notes, writings, documents, and other materials in Consultant's possession or under Consultant's control related to the services Consultant has performed on behalf of the District regarding the Project.

12. RELATIONSHIP BETWEEN THE PARTIES:

The Parties agree and intend that the relationship between them, created by this Agreement, is that of independent contractor. Consultant is not an employee of District, or of Architect, and is not entitled to the benefits provided by the District to its employees including, but not limited to, group insurance and pensions plans.

In providing the services contemplated by this Agreement, the Consultant shall, on behalf of the District, maintain a professional working relationship with the District, Contractor, and the Architect. The Consultant shall furnish all services in accordance with the standards of the industry for similar public works projects in the State of California and in accordance with all applicable Federal, State and local laws. Nothing contained in this Agreement shall be deemed to create any contractual relationship between the Consultant and the Architect or the Contractor or subcontractors or material suppliers for the Project, nor shall anything contained in this Agreement be deemed to give any third party any claim or right of action against the District, the Architect or the Consultant. Consultant will be liable and solely responsible for paying all required taxes and workers' compensation and other obligations, including, but not limited to, federal and state income taxes and social security taxes. Consultant agrees to indemnify, defend and hold the District harmless from any liability which Consultant may incur to the Federal or State governments as a consequence of this Agreement. All payments to the Consultant shall be reported to the Internal Revenue Service.

13. INDEMNIFICATION:

Consultant shall defend, indemnify and hold the District, its board members, officers, agents and employees harmless from any and all claims, costs and liability for any damages, sickness, death, or injury to person(s) or property, including without limitation all consequential damages and attorney's fees and costs, from any cause whatsoever arising directly or indirectly from or connected with the operations or services of Consultant or its agents, employees or subcontractors under this Agreement. Consultant shall reimburse the District for any expenditure the District may make by reason of the matters that are the subject of this indemnification, and if requested by the District, will defend any claims or litigation to which this indemnification provision applies, at the sole cost and expense of Consultant. It is understood and agreed that such indemnification will survive the termination of this Agreement.

14. INSURANCE:

Prior to commencement of and during all times that Consultant is providing services pursuant to this Agreement, Consultant shall, at its sole expense, maintain in full force and effect:

1. Commercial general liability insurance coverage for bodily injury, property damage, and personal injury, with policy limits of not less than \$1,000,000 per occurrence and a general aggregate limit of not less than \$2,000,000. Consultant will also provide a written endorsement to such policy naming District and its officers, employees, and agents 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 such insurance is not kept in force as required herein, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by the Consultant to the District, or District may deduct the premium from any monies owing to Consultant under this Agreement.
2. Automobile insurance covering claims for damages because of bodily injury or death of any person, or property damage arising out of the ownership, maintenance and/or use of any motor vehicle, with a combined single limit of not less than \$1,000,000 per accident.
3. Errors and omissions insurance covering the services furnished by Consultant pursuant to this Agreement, providing for coverage on per occurrence basis for a minimum of One Million Dollars (\$1,000,000.00). The insurance policy shall not contain a provision providing for any deductible greater than Fifty Thousand Dollars (\$50,000.00). If Construction Manager's errors and omissions insurance is in a claims made form, said insurance shall be carried and continued by Consultant for a period of three (3) years following the date the Notice of Completion is recorded for the Project.
4. Insurance covering claims under worker's compensation, disability benefits and other similar employee benefit acts that are applicable to the work being performed under this Agreement.

Consultant shall provide written evidence of the above insurance coverage in the form of a certificate of insurance to the District prior to commencement of any work under this Agreement. At the District's request, Consultant shall provide a certified copy of each insurance policy.

Insurance industry's standard Accord Certificate of Insurance or binder forms shall bear an endorsement precluding the cancellation or reduction of coverage of any policy covered by such Certificate or binder before the expiration of thirty (30) days after the District shall have received notification of such cancellation, suspension, reduction, or voided coverage.

16. FINGERPRINTING REQUIREMENTS:

Education Code Section 45125.1 states that if employees of any contractor providing school site administrative or similar services may have any contact with any pupils, those employees shall be fingerprinted by the Department of Justice (DOJ) before entering to determine that they have not been convicted of a serious or violent felony. If the District determines that more than limited contact with students will occur during the performance of these services by Contractor, Contractor will not perform services until all employees providing services

have been fingerprinted by the DOJ and DOJ fingerprinting clearance certification has been provided to District.

District has determined that Contractor's (Consultant) services will result in limited contact with pupils. Contractor is required to comply with the conditions listed in Exhibit A, Contractor's certification of compliance with District fingerprinting and security requirements. If Contractor is unwilling to comply, Contractor's employees may not enter any school site until Contractor provides certification of fingerprinting clearance by the DOJ for employees providing services. These requirements apply to self-employed contractors.

17. WORK STANDARDS:

The conduct and control of the work to be performed by Consultant, under the Agreement, shall lie solely with the Consultant. Consultant shall perform services for the District in accordance with currently approved methods and ethical standards applicable to its professional capacity. Consultant shall be free to practice its profession, for others, during those periods when it is not performing work, under this Agreement, for the District.

18. FURNISHING OF MATERIALS AND EQUIPMENT:

All materials and equipment needed by Consultant to carry out the work to be performed by Consultant, under this Agreement, shall be furnished by Consultant, at its expense, except that District shall be responsible for those items as set forth in Article 5 above.

19. CALLBACKS:

It is understood and agreed that Consultant shall not be responsible for callbacks or other concerns related to implied or expressed workmanship or product liability more than 60 days after Project acceptance by District except as otherwise set forth herein. Notwithstanding anything contained herein to the contrary, Consultant shall be fully responsible for performance of the terms and conditions of this Agreement.

20. RIGHT OF EMPLOYER TO SUPERVISE AND INSPECT:

Consultant, as an independent contractor, shall have the authority to control and direct the performance of the work done under this Agreement. However, the work shall be subject to the District's general right of inspection and supervision including the right of inspection and supervision through District's Project manager and independent inspector to secure the satisfactory completion thereof in accordance with project plans and specifications.

21. LIMITATION ON DELEGATION OF PERSONAL SERVICES BY CONSULTANT:

The work and services provided herein shall be performed by those principals, officers and employees of Consultant mutually agreed to by District in writing.

22. CONFLICT OF INTEREST:

The Consultant shall abide by and be subject to all applicable District policies, regulations, statutes or other laws regarding conflict of interest.

Consultant 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, Consultant shall not hire any employee of the United States government to perform any service covered by this Agreement.

Consultant affirms to the best of his/her knowledge, there exists no actual or potential conflict of interest between Consultant's family, business or financial interest and the services provided under this Agreement, and in the event of 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.

23. WRITTEN NOTICE:

All communications regarding this Agreement shall be sent to Consultant at 133 Riverside Avenue, Roseville, California, unless notified to the contrary and to District at Contracts Office, 5735 47th Avenue, unless notified to the contrary.

Any written notice hereunder shall become effective as of the date of personal service or mailing by registered or certified or overnight mail and shall be deemed sufficiently given if delivered or sent to the addressee at the address stated in this Agreement or such other address as may hereafter be specified by notice in writing.

24. GOVERNING LAW:

This Agreement shall be governed by the laws of the State of California and venue shall be appropriate in the appropriate Superior Court in Sacramento County, California. Consultant shall perform all services hereunder in accordance with all applicable governmental laws, rules and regulations.

25. OTHER PROVISIONS OF LAW:

Each and every provision of law and clause required by law to be inserted shall be deemed to be inserted herein and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not currently inserted, then upon application of either party the Agreement shall forthwith be physically amended to make such insertion or correction.

26. APPROVAL OR RATIFICATION BY BOARD OF EDUCATION:

This Agreement is not enforceable and is invalid unless and until it 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, in compliance with the provisions of Education Code section 17604, SCUSD Board Regulation BP-3312 and SCUSD Board Resolution 2427.

27. SUCCESSORS AND ASSIGNS. The District and the Consultant, respectively, bind themselves, their successors, assigns, and legal representatives to the other party to this Agreement, and to the partners, successors, assigns, and legal representatives of such other party with respect to all terms of this Agreement. Consultant shall not assign or transfer any interest in this Agreement without the written consent of District.

28. SEVERABILITY. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.

29. AMENDMENTS. This Agreement cannot be changed or supplemented orally and may be modified or superseded only by written instrument executed by both parties.

- 30. **EXECUTION BY FACSIMILE OR IN COUNTERPARTS.** This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, facsimile or an original, with all signatures appended together, shall be deemed a fully executed Agreement.
- 31. **INTERPRETATION.** The language of all parts of this Agreement shall, in all cases, be construed as a whole, according to its fair meaning, and not strictly for or against either party.
- 32. **ENTIRE AGREEMENT.** This Agreement constitutes the entire Agreement between the parties and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by written instruction signed by both the District and Consultant.

**SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT**

PREMIER MANAGEMENT GROUP

By: _____
Gerardo Castillo
Chief Business Officer

December 8, 2016
Date

By: _____
Wayne Sjolund
President

Date

EXHIBIT A

CONTRACTOR CERTIFICATION

Fingerprinting: Education Code section 45125.1 provides that any contractor providing school site administrative or similar services to a school district must certify that its employees providing that service 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 must report to the Contractor if they have been convicted of such felonies. No person convicted may be assigned to work under the contract. The school district may determine, under 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, 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 contract. The District has also determined that the employees assigned to work at a school site under this contract will have only limited contact with pupils, provided the following conditions are met at all times:

1. Contractor 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. Contractor employees shall use only restroom facilities reserved for District employees and shall not use student restrooms at any time.
3. Contractor will inform all of its 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, Contractor cannot adhere to the conditions stated above, Contractor shall immediately so inform the District and assign only those employees who have been fingerprinted and cleared for employment by the Department of Justice. In that case, 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.

Wayne Sjolund, President

Date



CONSTRUCTION MANAGEMENT CONTRACT

This Contract is made on the 1st day of October, 2016 between the Sacramento City Unified School District, a California public entity existing under the laws of the State of California, referred to as “District”, and Premier Management Group, Inc., referred to as “Consultant” or “Construction Manager.”

RECITALS

WHEREAS, District is in the process of conducting site work and utility infrastructure construction to support the Core Academic Renovations (Campus Expansion) at its premises located at Kit Carson Middle School, 5301 N Street, Sacramento, California; and

WHEREAS, District is in need of Construction Project Management Services in relation to contract bidding, design coordination, construction coordination, expenditures, project completion, interagency coordination, internal communications and other matters as set forth herein; and

WHEREAS, Consultant possesses the necessary skills, experience, knowledge, including knowledge of State and School District requirements such as the Leroy F. Greene Act of 1998-SB-50 and the Education Facilities Bond, Proposition 47, and that required by Government Code section 4529.5, and technical and financial resources to undertake the performance and obligations of the Construction Project Management Services required herein; and

WHEREAS, Consultant is licensed and/or registered as defined in the State of California Government Code section 4525(e); and

WHEREAS, District may contract with any persons for the furnishing to the District of special services and advice as described above pursuant to California Education Code 35160 and 35160.1; and Government Code 53060, and may contract for Construction Project Management Services pursuant to Government Code 4526.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual acts and promises as contained herein, it is agreed by and between the District and Consultant as follows:

1. PROJECT:

Consultant services, as provided herein, are for and limited to all phases of construction and work necessary for the completion of District’s site work and utility infrastructure construction to support the Core Academic Renovations (Campus Expansion) hereinafter “Project,” at Kit Carson Middle School, 5301 N Street, Sacramento, California. “Project” as used in this Agreement shall include any and all tasks and related activities reasonable and necessary for the construction and completion of the Project, including acceptance by District.

This Agreement shall be governed by the laws of the State of California, including as applicable, regulations of the State Allocation Board, State of California Leroy F. Greene Lease-Purchase State Building Funds of 1998-SB50 and the Education Facilities Bond, Proposition 47, and of any other governmental agency with authority pertaining to reimbursement of such funds to the District, all of which shall be deemed incorporated herein by this reference and the Consultant shall be obligated to comply with the same.

No action or failure to act by the District or any District representative shall constitute a waiver of a right or duty afforded them under this Agreement, nor shall any such action or failure to act constitute approval of, or acquiescence in, a breach thereunder, except as may be specifically agreed in writing.

2. NATURE OF THE WORK:

Consultant has fully familiarized itself with all aspects of the Project and understands and agrees that Consultant shall further the interests of District by furnishing skill and judgment as a provider of Construction Project Management Services, in cooperation with District representatives and, where appropriate, in reliance upon the services of the Project Architect. Consultant agrees to furnish business administration and management services and to perform in an expeditious and economical manner consistent with the interests of District. Consultant shall be responsible, to the extent described in this Agreement, for ensuring that the Project is completed in a competent and professional manner within the District's budget and in accordance with the District's schedule for timely completion of the Project.

Consultant shall perform special services and provide advice on behalf of the District as follows:

- a. Technical advice regarding construction;
- b. Construction coordination, including progress schedules, change orders and problem solving;
- c. Interagency coordination including, but not necessarily limited to, coordination between Consultant and:
 - 1) Architect; and
 - 2) The State of California – Division of the State Architect, “DSA”, where appropriate;
- d. Internal communications, including Board reports, internal staff updates and community updates. The Consultant shall develop a communication system to ensure clear communication between the District, the Consultant, the Architect, contractor and other parties involved with the Project. In developing this communication system, the Consultant shall meet with the District, the Architect and others to determine the type of information to be reported, the reporting format and the desired frequency for distribution of the various reports;
- e. Review of building specifications and scope of work, including any and all Project related contractual obligations owed to District by any third party;
- f. Review of all phases and elements of construction for all purposes including the assurance that various construction agreements and elements are properly coordinated, scheduled and assigned in such a way to maximize project efficiency;
- g. General construction management and overseeing of all project construction; and
- h. Provision of superintendency functions on the job site. Consultant shall, promptly, in writing and consistent with its duty of care, recommend to District and relevant

employees of the District findings regarding said Project construction and make suggestions thereon.

In addition, Consultant shall perform the following activities:

SCHEMATIC DESIGN PHASE

- a. Construction Manager shall notify District in writing of potential complications, cost overruns, unusual conditions, and general needs that could significantly affect the Project budget and time line. Consultant shall prepare a construction management plan for the Project. The construction management plan shall: (1) provide a preliminary evaluation of the District's schedule, cost and design requirements for the Project; (2) develop an anticipated construction schedule; (3) develop a preliminary cost estimate for each type of work contemplated by the Project; (4) clarify and delineate the Architect's duties, the contractor's responsibilities, the District's responsibilities, the Consultant's responsibilities; and (5) set forth a plan for the administration and coordination of all work on the Project. The plan shall provide for Architect and District review and written acceptance.
- b. Construction Manager shall establish a preliminary construction budget or allowance in the format required by District, or if applicable, by the school construction funding agency identified by District, for written approval by the District. The purpose of the cost estimate is to show probable cost in relation to District's budget. If Construction Manager perceives site considerations, which render the Project expensive or cost prohibitive, Construction Manager shall disclose such conditions in writing to District immediately. Construction Manager shall provide a preliminary written time schedule for the performance of work on the Project. This master schedule shall specify the proposed starting and finishing dates and the dates by which certain construction activities must be complete. The Consultant shall submit the master schedule to the District for written acceptance and update the master schedule, as appropriate or at least on a monthly basis for District's acceptance.
- c. Consultant shall conduct periodic Project meetings attended by the District, Architect and others. Such meetings shall serve as a forum for the exchange of information concerning the Project and the review of design progress. The Consultant shall prepare and distribute minutes of these meetings to the District, Architect, and others in attendance.
- d. Consultant shall assist the District in preparing documents concerning the construction budget for use in obtaining or reporting on Project funding.

DESIGN DEVELOPMENT PHASE

- a. Construction Manager shall provide District an updated estimate of construction costs, containing detail consistent with the design development documents and containing a breakdown based on types of materials and specifications identified in the construction budget. Consultant shall prepare a Project and construction budget based on the separate divisions of the work required for the Project, following the Consultant's review of the Project plans and specifications prepared by the Architect. The Consultant shall review the budget with the District and the Architect and the Consultant shall submit the Project and construction budget to the District for acceptance. The Project and construction budget shall be revised by the Consultant as directed by the District and as necessary to ensure accuracy as changes are made throughout the Project. The proposed Project and

construction budget may not be exceeded without prior written approval by District. Consultant shall make recommendations to the District concerning revisions to the Project and construction budget that may result from design changes. Consultant shall prepare and distribute Project cost reports that shall indicate actual or estimated costs compared to the Project and construction budget.

- b. Provide construction feasibility review.
- c. Provide conceptual estimating assistance to Project Manager.
- d. Provide constructability analysis consistent with its experience and qualifications.
- e. Provide scheduling information, including providing and distributing periodic reports that compare actual progress with scheduled progress for this phase of the Project.
- f. Provide cost evaluations of alternative materials and systems.

BIDDING PHASE

- a. Conduct a pre-bid walk with potential bidders, if required by the bidding documents.
- b. Conduct post-bid interview with successful bidder prior to start of work.

CONSTRUCTION PHASE:

The Construction Phase of the Project will commence with the award of the construction contract and will end sixty (60) days after acceptance of the Project by the District, as indicated by recording the Notice of Completion with the Sacramento County Recorder; provided that the Project Manager shall continue to be subject to certain construction phase services of the Consultant, as set forth in this Agreement, which extend beyond the expiration of the set sixty (60) day period.

- a. Provide general project management, including administrative, management, and related services as required to coordinate work of the contractor with any other contractor and with the activities and responsibilities of the Consultant, the District, and the Architect to complete the Project in accordance with the Project's plans and specifications, as well as the District's cost, time, and quality objectives. The Consultant shall be the party to whom all information shall be submitted.
- b. Require and review Master CPM construction schedule. Compare Contractor schedule with the schedule of any other contractor to determine if they result in a coordinated construction schedule. Require updates of schedule monthly. Prepare and distribute periodic reports that compare actual progress with scheduled progress. This evaluation shall serve as data for revision of the construction schedule report that shall be prepared and distributed to the Contractor, the District and the Architect by the Consultant. The construction schedule report shall be periodically updated to show current conditions as the work progresses. The report shall indicate actual progress compared to scheduled progress, and shall serve as the basis for progress payments to the Contractor.
- c. Material procurement consultation and advice, including recommending a schedule for the District's purchase of materials and equipment requiring long lead time procurement. Arrange for delivery and storage, protection and security for District purchased materials, systems and equipment which are part of the Project until such items are incorporated into the Project.
- d. Shop drawings and submittals review in cooperation with the Architect.
- e. Progress payment review, including preparing and distributing the progress payment reports. The reports shall state the total contract price, payment to date, current payment

- requested, retainage, and amounts owed. A portion of this report shall be a recommendation of payment that shall be signed by the Consultant and delivered to the District for use by the District in making payments to the Contractor.
- f. Recommend necessary or desirable changes to the Architect and the District and provide advice regarding such changes, including potential schedule impacts. Implement change order procedures, review requests for changes, assist in negotiating Contractor's proposals, submit recommendations to the Architect and the District, and if they are accepted, prepare and sign change orders for the Architect's and Contractor's signatures and District authorization, and maintain logs, files, and other necessary documentation relating thereto. Regarding Contractor change order requests, the Consultant shall review the contents of all Contractor-requested changes to the contract time or price, endeavor to determine the cause of the request, and assemble and evaluate information concerning the request. The Consultant shall provide to the Architect a copy of each change order request, and the Consultant shall, in its evaluations of the Contractor's requests, consider the Architect's comments regarding the proposed changes. The consultant shall periodically prepare and distribute change order reports. The report shall list all District-approved change orders by number, a brief description of the change order work, the cost, and percent of completion of the change order work. The report shall also include similar information for potential change orders of which the Consultant may be aware.
 - g. Quality control. Consultant shall establish and implement a program to monitor the quality of the construction. The purpose of the program shall be to assist in guarding the District against work by the Contractor that does not conform to the requirements of the Construction Documents. The Consultant is not authorized to change, revoke, alter, enlarge, relax or release any requirements of the Construction Documents or to approve or accept any portion of the work not conforming to the requirements of the Construction Documents. Communication between the Consultant and Contractor with regard to quality review shall not in any way be construed as binding the Consultant, the Architect, or the District or releasing the Contractor from performing the work in accordance with the Construction Documents. No action taken by the Consultant shall relieve the Contractor of its obligation to perform the work in strict conformity with the requirements of the Construction Documents, and in strict conformity with all other applicable laws, rules and regulations. Consultant shall not be responsible for the failure of the Contractor to carry out work in accordance with the Construction Documents so long as Consultant has used all available means and undertaken good-faith efforts to secure the performance of the Contractor in accordance with the Construction Documents.
 - h. Testing and inspection review. Consultant shall assist the District in selecting and retaining the professional services of special consultants and testing laboratories and coordinate their services. The Consultant shall receive a copy of all inspection and testing reports and shall provide a copy of such reports to the Architect.
 - i. Agency approval's consultation and advice.
 - j. Project close-out consultation and advice. Consultant shall determine, after consulting with District and Architect, when the Project and the Contractor's remaining work consists of punchlist items. In consultation with the Architect, the Consultant shall prepare a list of incomplete work or work which does not conform to the requirements of the Construction Documents. The Consultant shall consult with the Architect and the District and shall determine when the Project and the Contractor's work are completed. The Consultant shall issue a Certificate of Final Completion, and shall provide to the District a written recommendation regarding payment to the Contractor.

- k. Provide occupancy consultation and advice, and in reviewing the Master Project Schedule consider the District's occupancy requirements.
- l. Conduct a pre-construction meeting with all parties, including Contractor.
- m. Participate in periodic meetings with District, Architect and Project Manager to discuss such matters as procedures, progress problems and scheduling.
- n. Conduct weekly coordination meetings with Contractor and distribute meeting minutes. Develop 3-week short internal schedules (SIS) for use in each weekly meeting.
- o. Continuous daily on-site representation to observe Contractor's work for general conformance with the plans and specifications and to confirm work is progressing in accordance with the Construction Documents and Master CPM construction schedule.
- p. Consultant shall demand that Contractor provide recovery schedules where appropriate and recommend appropriate steps to take if Contractor either does not provide such schedules or the schedules are not realistic. Recovery schedules shall reflect the correct action and extraordinary efforts Contractor shall undertake to recapture lost time and shall be distributed to Architect and Project Manager.
- q. Keep records of construction progress and time schedules. Advise Contractor and District of any deviations from the time schedule that could delay timely completion and occupancy of Project. Maintain daily log documenting daily progress by trade and building as well as problems and delays. The daily log will include, but not be limited to, the weather, Contractor's staffing, work accomplished, problems encountered, rejection of material or work and other similar relevant data as the District may require.
- r. Review and respond, in cooperation with the Architect, in a timely manner, to all schedules, submittals, shop drawings, samples, information requests, and other submissions of the Contractor for compliance with design and specifications, and ensure timely and uninterrupted progress of the work.
- s. Make offsite observations of fabricated materials and equipment within a one-hour radius. Observations outside of a sixty-mile radius will be billed on a time and materials basis.
- t. Advise regarding the amounts recommended to satisfy and assess liquidated damages, stop notices or other requirements of the construction contract documents.
- u. Analyze and advise District in cooperation with the Architect as to acceptability of test reports, methods, materials, equipment and systems.
- v. Review and advise District in cooperation with the Architect as to the acceptability of substitutions proposed by the Contractor.
- w. Review materials submitted by Contractor and assemble for and provide to District written warranties, guarantees, owners' manuals, instruction books, diagrams, record drawings ("as-builts"), and any other materials required from the Contractor and subcontractors in accordance with the Construction Documents.
- x. Use best efforts to achieve satisfactory performance from the Contractor. Consultant shall determine, through routine on-site inspections, that the work of the Contractor is being performed in accordance with the requirements of the Construction Documents in order to guard the District against defects and deficiencies in the work.
- y. When appropriate, advise the District and make recommendations to the District for exercising the District's prerogatives, such as giving the Contractor notice to recover progress on the schedule when the schedule goals are in jeopardy due to Contractor failings, withholding payment for cause and other prerogatives when required in an effort to achieve contract compliance.
- z. Determine in general that the work of Contractor is being performed in accordance with the requirements of the Contractor's contract. Use best efforts to protect the District against defects and deficiencies in the work. With Architect and the District, reject work that does

not conform to the requirements of the Contractor's contract. Consultant shall consult with the Architect and the District if Contractor requests an interpretation of the meaning or intent of the drawings and specifications, and assist in the resolution of questions which may arise; however, the Architect shall have primary responsibility for the interpretation of Project plans and specifications.

- aa. Maintain on a current basis: a record copy of all contracts, drawings, specifications, addenda, change orders and other modifications, in good order and marked to record documents and revisions which arise out of Contractor's contract or work; shop drawings; product data; samples; submittals; purchases; materials; equipment; applicable handbooks; maintenance and operating manuals and instructions; other related documents and revisions which arise out of the contract or work. Make all records available to the District. At the completion of the Project, deliver all such records and "as built" plans to the District.
- ab. Construction progress photos/videos.
- ac. Consultant shall assist the District in obtaining approvals and permits from all authorities having jurisdiction over the Project. The Consultant shall also verify that all required permits, bonds, and insurance have been obtained from the Contractor.
- ad. Consultant shall prepare and distribute Project cost reports that shall indicate actual or estimated costs compared to the construction budget.
- ae. Consultant shall be responsible for reviewing Contractor's safety program.

POST CONSTRUCTION PHASE: Immediately upon the District's and Architect's approval of completion of the Project, and in addition to any additional submittals required by the Agreement, collect and submit the following close-out documentation to the District:

- a. Operations and maintenance data for equipment as required by the Contract Documents for the project.
- b. Warranties for equipment put into service.
- c. Tools, spare parts and maintenance materials.
- d. A list of Construction Contractor, Vendors, and Materialmen of every tier providing services, equipment, and/or materials in connection with the Project in a formal, adequately bound, catalogued form, including the names, addresses, telephone numbers and fax numbers of such persons, and shall further include notices as to where pertinent persons can and may be reached for emergency service, including nights, weekends, and holidays.
- e. Final payment consultation and advice.
- f. Change order documentation review, consultation and advice.
- g. Warranty item consultation and advice.
- h. Guarantees consultation and advice.
- j. Filing of as-built documents.
- k. Oversee and coordinate training, demonstrations and commissioning. Consultant shall review the Contractor's checkout of utilities, operational systems, and equipment or readiness and assist in their initial start-up and testing.
- l. Consultant shall also forward all of its documents and plans to the District upon completion of the Project and ensure all such plans and documents are well organized for any appropriate audit or review of the Project. All documents, daily logs, and any other written work product generated by Consultant shall be deemed the sole and exclusive property of District.

Provide advice to District on apparent deficiencies in construction during all warranty periods following acceptance of Project.

3. DESIGNATED REPRESENTATIVE:

District shall have the right to approve the designated representative of Consultant. Wayne Sjolund shall be the designated representative of Consultant who shall personally provide all services as set forth in this Agreement unless otherwise agreed to by prior written agreement. Should Wayne Sjolund be unable at any time to perform the duties described herein, District shall have the right to approve a new designated representative of Consultant or to terminate this Agreement. District reserves the right to require that any designated representative or representatives of Consultant who proves not to be satisfactory to the District shall be removed upon written notice from the District.

4. PROJECT MANAGER:

District has designated Jim Dobson as the Director authorized to act on District's behalf with respect to the Project. Director shall examine documents and other writings submitted by Consultant and shall render decisions pertaining thereto promptly to avoid unreasonable delays in the progress of Consultant's services.

5. DISTRICT RESPONSIBILITY:

Notwithstanding anything contained herein and to the contrary, it is understood and agreed that District is responsible for:

- a. The District shall provide information regarding the requirements of the Project, including its objectives, constraints and criteria, including space requirements and relationships, flexibility and expendability requirements, special equipment and systems and site requirements.
- b. The District shall provide a budget for the Project, based on consultation with the Architect, which shall include contingencies for bidding, changes during construction and other costs that are the responsibility of the District.
- c. The District shall retain Architect whose services, duties and responsibilities are described in the "Contract for Architectural/Engineering Services, between the District and Architect.
- d. If the District observes or otherwise becomes aware of any fault or defect in the Project, or nonconformance with the Contractor's Contract, the District shall give prompt written notice thereof to Consultant.
- e. The District shall make timely payments for all invoices that have been approved by the District, Architect and Consultant.
- f. The District shall furnish structural, mechanical, electrical, and other laboratory tests, inspections and reports as required by law or the Contractor's contract.
- g. The District shall provide the hook-up for telephone and power for Consultant.

6. PLACE OF WORK:

It is understood that Consultant services shall be rendered largely at the construction site located at 5301 N Street, Sacramento, California and the District offices located at 425 1st Avenue and 5735 47th Avenue, but the Consultant will, on request, provide services at such other places as designated by the District.

7. TIME DEVOTED TO WORK:

Consultant shall perform services described in Article 2 above, as expeditiously as is consistent with reasonable skill and care and the orderly progress of the Project, and to avoid any additional costs to District.

In the performance of Consultant's services, the services and the hours the Consultant is to work, on any given day, will be within Consultant's control and District will rely upon Consultant to put in such number of hours as is reasonably necessary to fulfill the spirit and purpose of this Agreement. Generally, the Parties anticipate Consultant will provide services between 7:30 a.m. and 4:30 p.m., unless otherwise coordinated with the Project Manager, 5 days per week until the project is completed. It is understood and agreed that the estimated total number of hours required by Consultant to complete the required services, shall be approximately 160 hours per month, excluding travel time. If additional hours are required in order to complete the Project, such hours may be authorized but only upon prior written agreement of the Parties.

8. PAYMENT:

District shall pay Consultant the total not to exceed Two Hundred Forty Thousand Dollars (\$240,000) payable in monthly installments based on the number of hours worked provided Consultant shall have submitted a prior monthly report of time spent on the Project to the District. It is understood and agreed that Consultant's hours may vary from month to month but on average will not exceed 160 hours per month except upon prior written agreement by the Parties.

District shall pay Consultant in accordance with its usual and customary accounts payable practices and payment cycles. In addition, Consultant shall be reimbursed for all pre-approved, in writing, travel and out-of-pocket expenses incurred on behalf of District while away from Consultant's principle place of business, as defined in Article 6 of this Agreement.

District will reimburse Consultant for all reasonable costs ("Reimbursable Costs") not otherwise anticipated under this Agreement that are necessarily incurred by Consultant in the proper performance of its services under this Agreement. Any Reimbursable Costs shall be subject to the District's prior written approval. Payment of allowable Reimbursable Costs shall be made within thirty (30) days upon receipt and approval of Consultant's invoice(s).

9. TRANSPORTATION:

For transportation by automobile out of the Sacramento area, Consultant shall be reimbursed at the rate of \$.55 per mile.

10. TERM:

The initial term of this Agreement shall commence on October 1, 2016 and shall continue until the Project is completed. It is understood services as provided herein will generally begin one month prior to the start of construction and end, except as otherwise stated herein, 60 days after acceptance by the District of the Project as reflected in the recording of the Notice of Completion. This Agreement may be extended upon mutual agreement of the Parties.

11. TERMINATION:

District may unilaterally terminate this Agreement for any reason, in its absolute discretion, by giving Consultant seven (7) days written notice of termination. This Agreement may also be terminated by either party upon seven (7) days written notice should the other party fail substantially to perform their duties under this Agreement. In the event of early termination, the Consultant shall be compensated for all services satisfactorily performed to the termination date and any services pre-authorized by District in writing to wind up Consultant's services; provided however, District shall not be liable to pay more than the total amount of the Agreement. Upon receipt of a notice of termination, Consultant shall promptly discontinue all services affected, unless the notice directs otherwise.

Upon termination of this Agreement as provided herein, Consultant shall promptly provide and deliver to District all files, notes, writings, documents, and other materials in Consultant's possession or under Consultant's control related to the services Consultant has performed on behalf of the District regarding the Project.

12. RELATIONSHIP BETWEEN THE PARTIES:

The Parties agree and intend that the relationship between them, created by this Agreement, is that of independent contractor. Consultant is not an employee of District, or of Architect, and is not entitled to the benefits provided by the District to its employees including, but not limited to, group insurance and pensions plans.

In providing the services contemplated by this Agreement, the Consultant shall, on behalf of the District, maintain a professional working relationship with the District, Contractor, and the Architect. The Consultant shall furnish all services in accordance with the standards of the industry for similar public works projects in the State of California and in accordance with all applicable Federal, State and local laws. Nothing contained in this Agreement shall be deemed to create any contractual relationship between the Consultant and the Architect or the Contractor or subcontractors or material suppliers for the Project, nor shall anything contained in this Agreement be deemed to give any third party any claim or right of action against the District, the Architect or the Consultant. Consultant will be liable and solely responsible for paying all required taxes and workers' compensation and other obligations, including, but not limited to, federal and state income taxes and social security taxes. Consultant agrees to indemnify, defend and hold the District harmless from any liability which Consultant may incur to the Federal or State governments as a consequence of this Agreement. All payments to the Consultant shall be reported to the Internal Revenue Service.

13. INDEMNIFICATION:

Consultant shall defend, indemnify and hold the District, its board members, officers, agents and employees harmless from any and all claims, costs and liability for any damages, sickness, death, or injury to person(s) or property, including without limitation all consequential damages and attorney's fees and costs, from any cause whatsoever arising directly or indirectly from or connected with the operations or services of Consultant or its agents, employees or subcontractors under this Agreement. Consultant shall reimburse the District for any expenditure the District may make by reason of the matters that are the subject of this indemnification, and if requested by the District, will defend any claims or litigation to which this indemnification provision applies, at the sole cost and expense of Consultant. It is understood and agreed that such indemnification will survive the termination of this Agreement.

14. INSURANCE:

Prior to commencement of and during all times that Consultant is providing services pursuant to this Agreement, Consultant shall, at its sole expense, maintain in full force and effect:

1. Commercial general liability insurance coverage for bodily injury, property damage, and personal injury, with policy limits of not less than \$1,000,000 per occurrence and a general aggregate limit of not less than \$2,000,000. Consultant will also provide a written endorsement to such policy naming District and its officers, employees, and agents 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 such insurance is not kept in force as required herein, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by the Consultant to the District, or District may deduct the premium from any monies owing to Consultant under this Agreement.
2. Automobile insurance covering claims for damages because of bodily injury or death of any person, or property damage arising out of the ownership, maintenance and/or use of any motor vehicle, with a combined single limit of not less than \$1,000,000 per accident.
3. Errors and omissions insurance covering the services furnished by Consultant pursuant to this Agreement, providing for coverage on per occurrence basis for a minimum of One Million Dollars (\$1,000,000.00). The insurance policy shall not contain a provision providing for any deductible greater than Fifty Thousand Dollars (\$50,000.00). If Construction Manager's errors and omissions insurance is in a claims made form, said insurance shall be carried and continued by Consultant for a period of three (3) years following the date the Notice of Completion is recorded for the Project.
4. Insurance covering claims under worker's compensation, disability benefits and other similar employee benefit acts that are applicable to the work being performed under this Agreement.

Consultant shall provide written evidence of the above insurance coverage in the form of a certificate of insurance to the District prior to commencement of any work under this Agreement. At the District's request, Consultant shall provide a certified copy of each insurance policy.

Insurance industry's standard Accord Certificate of Insurance or binder forms shall bear an endorsement precluding the cancellation or reduction of coverage of any policy covered by such Certificate or binder before the expiration of thirty (30) days after the District shall have received notification of such cancellation, suspension, reduction, or voided coverage.

16. FINGERPRINTING REQUIREMENTS:

Education Code Section 45125.1 states that if employees of any contractor providing school site administrative or similar services may have any contact with any pupils, those employees shall be fingerprinted by the Department of Justice (DOJ) before entering to determine that they have not been convicted of a serious or violent felony. If the District determines that more than limited contact with students will occur during the performance of these services by Contractor, Contractor will not perform services until all employees providing services

have been fingerprinted by the DOJ and DOJ fingerprinting clearance certification has been provided to District.

District has determined that Contractor's (Consultant) services will result in limited contact with pupils. Contractor is required to comply with the conditions listed in Exhibit A, Contractor's certification of compliance with District fingerprinting and security requirements. If Contractor is unwilling to comply, Contractor's employees may not enter any school site until Contractor provides certification of fingerprinting clearance by the DOJ for employees providing services. These requirements apply to self-employed contractors.

17. WORK STANDARDS:

The conduct and control of the work to be performed by Consultant, under the Agreement, shall lie solely with the Consultant. Consultant shall perform services for the District in accordance with currently approved methods and ethical standards applicable to its professional capacity. Consultant shall be free to practice its profession, for others, during those periods when it is not performing work, under this Agreement, for the District.

18. FURNISHING OF MATERIALS AND EQUIPMENT:

All materials and equipment needed by Consultant to carry out the work to be performed by Consultant, under this Agreement, shall be furnished by Consultant, at its expense, except that District shall be responsible for those items as set forth in Article 5 above.

19. CALLBACKS:

It is understood and agreed that Consultant shall not be responsible for callbacks or other concerns related to implied or expressed workmanship or product liability more than 60 days after Project acceptance by District except as otherwise set forth herein. Notwithstanding anything contained herein to the contrary, Consultant shall be fully responsible for performance of the terms and conditions of this Agreement.

20. RIGHT OF EMPLOYER TO SUPERVISE AND INSPECT:

Consultant, as an independent contractor, shall have the authority to control and direct the performance of the work done under this Agreement. However, the work shall be subject to the District's general right of inspection and supervision including the right of inspection and supervision through District's Project manager and independent inspector to secure the satisfactory completion thereof in accordance with project plans and specifications.

21. LIMITATION ON DELEGATION OF PERSONAL SERVICES BY CONSULTANT:

The work and services provided herein shall be performed by those principals, officers and employees of Consultant mutually agreed to by District in writing.

22. CONFLICT OF INTEREST:

The Consultant shall abide by and be subject to all applicable District policies, regulations, statutes or other laws regarding conflict of interest.

Consultant 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, Consultant shall not hire any employee of the United States government to perform any service covered by this Agreement.

Consultant affirms to the best of his/her knowledge, there exists no actual or potential conflict of interest between Consultant's family, business or financial interest and the services provided under this Agreement, and in the event of 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.

23. WRITTEN NOTICE:

All communications regarding this Agreement shall be sent to Consultant at 133 Riverside Avenue, Roseville, California, unless notified to the contrary and to District at Contracts Office, 5735 47th Avenue, unless notified to the contrary.

Any written notice hereunder shall become effective as of the date of personal service or mailing by registered or certified or overnight mail and shall be deemed sufficiently given if delivered or sent to the addressee at the address stated in this Agreement or such other address as may hereafter be specified by notice in writing.

24. GOVERNING LAW:

This Agreement shall be governed by the laws of the State of California and venue shall be appropriate in the appropriate Superior Court in Sacramento County, California. Consultant shall perform all services hereunder in accordance with all applicable governmental laws, rules and regulations.

25. OTHER PROVISIONS OF LAW:

Each and every provision of law and clause required by law to be inserted shall be deemed to be inserted herein and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not currently inserted, then upon application of either party the Agreement shall forthwith be physically amended to make such insertion or correction.

26. APPROVAL OR RATIFICATION BY BOARD OF EDUCATION:

This Agreement is not enforceable and is invalid unless and until it 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, in compliance with the provisions of Education Code section 17604, SCUSD Board Regulation BP-3312 and SCUSD Board Resolution 2427.

27. SUCCESSORS AND ASSIGNS. The District and the Consultant, respectively, bind themselves, their successors, assigns, and legal representatives to the other party to this Agreement, and to the partners, successors, assigns, and legal representatives of such other party with respect to all terms of this Agreement. Consultant shall not assign or transfer any interest in this Agreement without the written consent of District.

28. SEVERABILITY. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.

29. AMENDMENTS. This Agreement cannot be changed or supplemented orally and may be modified or superseded only by written instrument executed by both parties.

- 30. **EXECUTION BY FACSIMILE OR IN COUNTERPARTS.** This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, facsimile or an original, with all signatures appended together, shall be deemed a fully executed Agreement.
- 31. **INTERPRETATION.** The language of all parts of this Agreement shall, in all cases, be construed as a whole, according to its fair meaning, and not strictly for or against either party.
- 32. **ENTIRE AGREEMENT.** This Agreement constitutes the entire Agreement between the parties and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by written instruction signed by both the District and Consultant.

**SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT**

PREMIER MANAGEMENT GROUP

By: _____
Gerardo Castillo
Chief Business Officer

December 8, 2016
Date

By: _____
Wayne Sjolund
President

Date

EXHIBIT A

CONTRACTOR CERTIFICATION

Fingerprinting: Education Code section 45125.1 provides that any contractor providing school site administrative or similar services to a school district must certify that its employees providing that service 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 must report to the Contractor if they have been convicted of such felonies. No person convicted may be assigned to work under the contract. The school district may determine, under 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, 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 contract. The District has also determined that the employees assigned to work at a school site under this contract will have only limited contact with pupils, provided the following conditions are met at all times:

1. Contractor 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. Contractor employees shall use only restroom facilities reserved for District employees and shall not use student restrooms at any time.
3. Contractor will inform all of its 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, Contractor cannot adhere to the conditions stated above, Contractor shall immediately so inform the District and assign only those employees who have been fingerprinted and cleared for employment by the Department of Justice. In that case, 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.

Wayne Sjolund, President

Date



CONSTRUCTION MANAGEMENT CONTRACT

This Contract is made on the 1st day of October, 2016 between the Sacramento City Unified School District, a California public entity existing under the laws of the State of California, referred to as “District”, and Premier Management Group, Inc., referred to as “Consultant” or “Construction Manager.”

RECITALS

WHEREAS, District is in the process of conducting Core Academic Renovations (New Science Building) at its premises located at West Campus High School, 5022 58th Street, Sacramento, California; and

WHEREAS, District is in need of Construction Project Management Services in relation to contract bidding, design coordination, construction coordination, expenditures, project completion, interagency coordination, internal communications and other matters as set forth herein; and

WHEREAS, Consultant possesses the necessary skills, experience, knowledge, including knowledge of State and School District requirements such as the Leroy F. Greene Act of 1998-SB-50 and the Education Facilities Bond, Proposition 47, and that required by Government Code section 4529.5, and technical and financial resources to undertake the performance and obligations of the Construction Project Management Services required herein; and

WHEREAS, Consultant is licensed and/or registered as defined in the State of California Government Code section 4525(e); and

WHEREAS, District may contract with any persons for the furnishing to the District of special services and advice as described above pursuant to California Education Code 35160 and 35160.1; and Government Code 53060, and may contract for Construction Project Management Services pursuant to Government Code 4526.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual acts and promises as contained herein, it is agreed by and between the District and Consultant as follows:

1. PROJECT:

Consultant services, as provided herein, are for and limited to all phases of construction and work necessary for the completion of District’s Core Academic Renovations (New Science Building) at its premises located at West Campus High School, 5022 58th Street, Sacramento, California. “Project” as used in this Agreement shall include any and all tasks and related activities reasonable and necessary for the construction and completion of the Project, including acceptance by District.

This Agreement shall be governed by the laws of the State of California, including as applicable, regulations of the State Allocation Board, State of California Leroy F. Greene Lease-Purchase State Building Funds of 1998-SB50 and the Education Facilities Bond, Proposition 47, and of any other governmental agency with authority pertaining to reimbursement of such funds to the District, all of which shall be deemed incorporated herein by this reference and the Consultant shall be obligated to comply with the same.

No action or failure to act by the District or any District representative shall constitute a waiver of a right or duty afforded them under this Agreement, nor shall any such action or failure to act constitute approval of, or acquiescence in, a breach thereunder, except as may be specifically agreed in writing.

2. NATURE OF THE WORK:

Consultant has fully familiarized itself with all aspects of the Project and understands and agrees that Consultant shall further the interests of District by furnishing skill and judgment as a provider of Construction Project Management Services, in cooperation with District representatives and, where appropriate, in reliance upon the services of the Project Architect. Consultant agrees to furnish business administration and management services and to perform in an expeditious and economical manner consistent with the interests of District. Consultant shall be responsible, to the extent described in this Agreement, for ensuring that the Project is completed in a competent and professional manner within the District's budget and in accordance with the District's schedule for timely completion of the Project.

Consultant shall perform special services and provide advice on behalf of the District as follows:

- a. Technical advice regarding construction;
- b. Construction coordination, including progress schedules, change orders and problem solving;
- c. Interagency coordination including, but not necessarily limited to, coordination between Consultant and:
 - 1) Architect; and
 - 2) The State of California – Division of the State Architect, “DSA”, where appropriate;
- d. Internal communications, including Board reports, internal staff updates and community updates. The Consultant shall develop a communication system to ensure clear communication between the District, the Consultant, the Architect, contractor and other parties involved with the Project. In developing this communication system, the Consultant shall meet with the District, the Architect and others to determine the type of information to be reported, the reporting format and the desired frequency for distribution of the various reports;
- e. Review of building specifications and scope of work, including any and all Project related contractual obligations owed to District by any third party;
- f. Review of all phases and elements of construction for all purposes including the assurance that various construction agreements and elements are properly coordinated, scheduled and assigned in such a way to maximize project efficiency;
- g. General construction management and overseeing of all project construction; and
- h. Provision of superintendency functions on the job site. Consultant shall, promptly, in writing and consistent with its duty of care, recommend to District and relevant

employees of the District findings regarding said Project construction and make suggestions thereon.

In addition, Consultant shall perform the following activities:

SCHEMATIC DESIGN PHASE

- a. Construction Manager shall notify District in writing of potential complications, cost overruns, unusual conditions, and general needs that could significantly affect the Project budget and time line. Consultant shall prepare a construction management plan for the Project. The construction management plan shall: (1) provide a preliminary evaluation of the District's schedule, cost and design requirements for the Project; (2) develop an anticipated construction schedule; (3) develop a preliminary cost estimate for each type of work contemplated by the Project; (4) clarify and delineate the Architect's duties, the contractor's responsibilities, the District's responsibilities, the Consultant's responsibilities; and (5) set forth a plan for the administration and coordination of all work on the Project. The plan shall provide for Architect and District review and written acceptance.
- b. Construction Manager shall establish a preliminary construction budget or allowance in the format required by District, or if applicable, by the school construction funding agency identified by District, for written approval by the District. The purpose of the cost estimate is to show probable cost in relation to District's budget. If Construction Manager perceives site considerations, which render the Project expensive or cost prohibitive, Construction Manager shall disclose such conditions in writing to District immediately. Construction Manager shall provide a preliminary written time schedule for the performance of work on the Project. This master schedule shall specify the proposed starting and finishing dates and the dates by which certain construction activities must be complete. The Consultant shall submit the master schedule to the District for written acceptance and update the master schedule, as appropriate or at least on a monthly basis for District's acceptance.
- c. Consultant shall conduct periodic Project meetings attended by the District, Architect and others. Such meetings shall serve as a forum for the exchange of information concerning the Project and the review of design progress. The Consultant shall prepare and distribute minutes of these meetings to the District, Architect, and others in attendance.
- d. Consultant shall assist the District in preparing documents concerning the construction budget for use in obtaining or reporting on Project funding.

DESIGN DEVELOPMENT PHASE

- a. Construction Manager shall provide District an updated estimate of construction costs, containing detail consistent with the design development documents and containing a breakdown based on types of materials and specifications identified in the construction budget. Consultant shall prepare a Project and construction budget based on the separate divisions of the work required for the Project, following the Consultant's review of the Project plans and specifications prepared by the Architect. The Consultant shall review the budget with the District and the Architect and the Consultant shall submit the Project and construction budget to the District for acceptance. The Project and construction budget shall be revised by the Consultant as directed by the District and as necessary to ensure accuracy as changes are made throughout the Project. The proposed Project and

construction budget may not be exceeded without prior written approval by District. Consultant shall make recommendations to the District concerning revisions to the Project and construction budget that may result from design changes. Consultant shall prepare and distribute Project cost reports that shall indicate actual or estimated costs compared to the Project and construction budget.

- b. Provide construction feasibility review.
- c. Provide conceptual estimating assistance to Project Manager.
- d. Provide constructability analysis consistent with its experience and qualifications.
- e. Provide scheduling information, including providing and distributing periodic reports that compare actual progress with scheduled progress for this phase of the Project.
- f. Provide cost evaluations of alternative materials and systems.

BIDDING PHASE

- a. Conduct a pre-bid walk with potential bidders, if required by the bidding documents.
- b. Conduct post-bid interview with successful bidder prior to start of work.

CONSTRUCTION PHASE:

The Construction Phase of the Project will commence with the award of the construction contract and will end sixty (60) days after acceptance of the Project by the District, as indicated by recording the Notice of Completion with the Sacramento County Recorder; provided that the Project Manager shall continue to be subject to certain construction phase services of the Consultant, as set forth in this Agreement, which extend beyond the expiration of the set sixty (60) day period.

- a. Provide general project management, including administrative, management, and related services as required to coordinate work of the contractor with any other contractor and with the activities and responsibilities of the Consultant, the District, and the Architect to complete the Project in accordance with the Project's plans and specifications, as well as the District's cost, time, and quality objectives. The Consultant shall be the party to whom all information shall be submitted.
- b. Require and review Master CPM construction schedule. Compare Contractor schedule with the schedule of any other contractor to determine if they result in a coordinated construction schedule. Require updates of schedule monthly. Prepare and distribute periodic reports that compare actual progress with scheduled progress. This evaluation shall serve as data for revision of the construction schedule report that shall be prepared and distributed to the Contractor, the District and the Architect by the Consultant. The construction schedule report shall be periodically updated to show current conditions as the work progresses. The report shall indicate actual progress compared to scheduled progress, and shall serve as the basis for progress payments to the Contractor.
- c. Material procurement consultation and advice, including recommending a schedule for the District's purchase of materials and equipment requiring long lead time procurement. Arrange for delivery and storage, protection and security for District purchased materials, systems and equipment which are part of the Project until such items are incorporated into the Project.
- d. Shop drawings and submittals review in cooperation with the Architect.
- e. Progress payment review, including preparing and distributing the progress payment reports. The reports shall state the total contract price, payment to date, current payment

- requested, retainage, and amounts owed. A portion of this report shall be a recommendation of payment that shall be signed by the Consultant and delivered to the District for use by the District in making payments to the Contractor.
- f. Recommend necessary or desirable changes to the Architect and the District and provide advice regarding such changes, including potential schedule impacts. Implement change order procedures, review requests for changes, assist in negotiating Contractor's proposals, submit recommendations to the Architect and the District, and if they are accepted, prepare and sign change orders for the Architect's and Contractor's signatures and District authorization, and maintain logs, files, and other necessary documentation relating thereto. Regarding Contractor change order requests, the Consultant shall review the contents of all Contractor-requested changes to the contract time or price, endeavor to determine the cause of the request, and assemble and evaluate information concerning the request. The Consultant shall provide to the Architect a copy of each change order request, and the Consultant shall, in its evaluations of the Contractor's requests, consider the Architect's comments regarding the proposed changes. The consultant shall periodically prepare and distribute change order reports. The report shall list all District-approved change orders by number, a brief description of the change order work, the cost, and percent of completion of the change order work. The report shall also include similar information for potential change orders of which the Consultant may be aware.
 - g. Quality control. Consultant shall establish and implement a program to monitor the quality of the construction. The purpose of the program shall be to assist in guarding the District against work by the Contractor that does not conform to the requirements of the Construction Documents. The Consultant is not authorized to change, revoke, alter, enlarge, relax or release any requirements of the Construction Documents or to approve or accept any portion of the work not conforming to the requirements of the Construction Documents. Communication between the Consultant and Contractor with regard to quality review shall not in any way be construed as binding the Consultant, the Architect, or the District or releasing the Contractor from performing the work in accordance with the Construction Documents. No action taken by the Consultant shall relieve the Contractor of its obligation to perform the work in strict conformity with the requirements of the Construction Documents, and in strict conformity with all other applicable laws, rules and regulations. Consultant shall not be responsible for the failure of the Contractor to carry out work in accordance with the Construction Documents so long as Consultant has used all available means and undertaken good-faith efforts to secure the performance of the Contractor in accordance with the Construction Documents.
 - h. Testing and inspection review. Consultant shall assist the District in selecting and retaining the professional services of special consultants and testing laboratories and coordinate their services. The Consultant shall receive a copy of all inspection and testing reports and shall provide a copy of such reports to the Architect.
 - i. Agency approval's consultation and advice.
 - j. Project close-out consultation and advice. Consultant shall determine, after consulting with District and Architect, when the Project and the Contractor's remaining work consists of punchlist items. In consultation with the Architect, the Consultant shall prepare a list of incomplete work or work which does not conform to the requirements of the Construction Documents. The Consultant shall consult with the Architect and the District and shall determine when the Project and the Contractor's work are completed. The Consultant shall issue a Certificate of Final Completion, and shall provide to the District a written recommendation regarding payment to the Contractor.

- k. Provide occupancy consultation and advice, and in reviewing the Master Project Schedule consider the District's occupancy requirements.
- l. Conduct a pre-construction meeting with all parties, including Contractor.
- m. Participate in periodic meetings with District, Architect and Project Manager to discuss such matters as procedures, progress problems and scheduling.
- n. Conduct weekly coordination meetings with Contractor and distribute meeting minutes. Develop 3-week short internal schedules (SIS) for use in each weekly meeting.
- o. Continuous daily on-site representation to observe Contractor's work for general conformance with the plans and specifications and to confirm work is progressing in accordance with the Construction Documents and Master CPM construction schedule.
- p. Consultant shall demand that Contractor provide recovery schedules where appropriate and recommend appropriate steps to take if Contractor either does not provide such schedules or the schedules are not realistic. Recovery schedules shall reflect the correct action and extraordinary efforts Contractor shall undertake to recapture lost time and shall be distributed to Architect and Project Manager.
- q. Keep records of construction progress and time schedules. Advise Contractor and District of any deviations from the time schedule that could delay timely completion and occupancy of Project. Maintain daily log documenting daily progress by trade and building as well as problems and delays. The daily log will include, but not be limited to, the weather, Contractor's staffing, work accomplished, problems encountered, rejection of material or work and other similar relevant data as the District may require.
- r. Review and respond, in cooperation with the Architect, in a timely manner, to all schedules, submittals, shop drawings, samples, information requests, and other submissions of the Contractor for compliance with design and specifications, and ensure timely and uninterrupted progress of the work.
- s. Make offsite observations of fabricated materials and equipment within a one-hour radius. Observations outside of a sixty-mile radius will be billed on a time and materials basis.
- t. Advise regarding the amounts recommended to satisfy and assess liquidated damages, stop notices or other requirements of the construction contract documents.
- u. Analyze and advise District in cooperation with the Architect as to acceptability of test reports, methods, materials, equipment and systems.
- v. Review and advise District in cooperation with the Architect as to the acceptability of substitutions proposed by the Contractor.
- w. Review materials submitted by Contractor and assemble for and provide to District written warranties, guarantees, owners' manuals, instruction books, diagrams, record drawings ("as-builts"), and any other materials required from the Contractor and subcontractors in accordance with the Construction Documents.
- x. Use best efforts to achieve satisfactory performance from the Contractor. Consultant shall determine, through routine on-site inspections, that the work of the Contractor is being performed in accordance with the requirements of the Construction Documents in order to guard the District against defects and deficiencies in the work.
- y. When appropriate, advise the District and make recommendations to the District for exercising the District's prerogatives, such as giving the Contractor notice to recover progress on the schedule when the schedule goals are in jeopardy due to Contractor failings, withholding payment for cause and other prerogatives when required in an effort to achieve contract compliance.
- z. Determine in general that the work of Contractor is being performed in accordance with the requirements of the Contractor's contract. Use best efforts to protect the District against defects and deficiencies in the work. With Architect and the District, reject work that does

not conform to the requirements of the Contractor's contract. Consultant shall consult with the Architect and the District if Contractor requests an interpretation of the meaning or intent of the drawings and specifications, and assist in the resolution of questions which may arise; however, the Architect shall have primary responsibility for the interpretation of Project plans and specifications.

- aa. Maintain on a current basis: a record copy of all contracts, drawings, specifications, addenda, change orders and other modifications, in good order and marked to record documents and revisions which arise out of Contractor's contract or work; shop drawings; product data; samples; submittals; purchases; materials; equipment; applicable handbooks; maintenance and operating manuals and instructions; other related documents and revisions which arise out of the contract or work. Make all records available to the District. At the completion of the Project, deliver all such records and "as built" plans to the District.
- ab. Construction progress photos/videos.
- ac. Consultant shall assist the District in obtaining approvals and permits from all authorities having jurisdiction over the Project. The Consultant shall also verify that all required permits, bonds, and insurance have been obtained from the Contractor.
- ad. Consultant shall prepare and distribute Project cost reports that shall indicate actual or estimated costs compared to the construction budget.
- ae. Consultant shall be responsible for reviewing Contractor's safety program.

POST CONSTRUCTION PHASE: Immediately upon the District's and Architect's approval of completion of the Project, and in addition to any additional submittals required by the Agreement, collect and submit the following close-out documentation to the District:

- a. Operations and maintenance data for equipment as required by the Contract Documents for the project.
- b. Warranties for equipment put into service.
- c. Tools, spare parts and maintenance materials.
- d. A list of Construction Contractor, Vendors, and Materialmen of every tier providing services, equipment, and/or materials in connection with the Project in a formal, adequately bound, catalogued form, including the names, addresses, telephone numbers and fax numbers of such persons, and shall further include notices as to where pertinent persons can and may be reached for emergency service, including nights, weekends, and holidays.
- e. Final payment consultation and advice.
- f. Change order documentation review, consultation and advice.
- g. Warranty item consultation and advice.
- h. Guarantees consultation and advice.
- j. Filing of as-built documents.
- k. Oversee and coordinate training, demonstrations and commissioning. Consultant shall review the Contractor's checkout of utilities, operational systems, and equipment or readiness and assist in their initial start-up and testing.
- l. Consultant shall also forward all of its documents and plans to the District upon completion of the Project and ensure all such plans and documents are well organized for any appropriate audit or review of the Project. All documents, daily logs, and any other written work product generated by Consultant shall be deemed the sole and exclusive property of District.

Provide advice to District on apparent deficiencies in construction during all warranty periods following acceptance of Project.

3. DESIGNATED REPRESENTATIVE:

District shall have the right to approve the designated representative of Consultant. Wayne Sjolund shall be the designated representative of Consultant who shall personally provide all services as set forth in this Agreement unless otherwise agreed to by prior written agreement. Should Wayne Sjolund be unable at any time to perform the duties described herein, District shall have the right to approve a new designated representative of Consultant or to terminate this Agreement. District reserves the right to require that any designated representative or representatives of Consultant who proves not to be satisfactory to the District shall be removed upon written notice from the District.

4. PROJECT MANAGER:

District has designated Jim Dobson as the Director authorized to act on District's behalf with respect to the Project. Director shall examine documents and other writings submitted by Consultant and shall render decisions pertaining thereto promptly to avoid unreasonable delays in the progress of Consultant's services.

5. DISTRICT RESPONSIBILITY:

Notwithstanding anything contained herein and to the contrary, it is understood and agreed that District is responsible for:

- a. The District shall provide information regarding the requirements of the Project, including its objectives, constraints and criteria, including space requirements and relationships, flexibility and expendability requirements, special equipment and systems and site requirements.
- b. The District shall provide a budget for the Project, based on consultation with the Architect, which shall include contingencies for bidding, changes during construction and other costs that are the responsibility of the District.
- c. The District shall retain Architect whose services, duties and responsibilities are described in the "Contract for Architectural/Engineering Services, between the District and Architect.
- d. If the District observes or otherwise becomes aware of any fault or defect in the Project, or nonconformance with the Contractor's Contract, the District shall give prompt written notice thereof to Consultant.
- e. The District shall make timely payments for all invoices that have been approved by the District, Architect and Consultant.
- f. The District shall furnish structural, mechanical, electrical, and other laboratory tests, inspections and reports as required by law or the Contractor's contract.
- g. The District shall provide the hook-up for telephone and power for Consultant.

6. PLACE OF WORK:

It is understood that Consultant services shall be rendered largely at the construction site located at 5022 58th Street, Sacramento, California and the District offices located at 425 1st Avenue and 5735 47th Avenue, but the Consultant will, on request, provide services at such other places as designated by the District.

7. TIME DEVOTED TO WORK:

Consultant shall perform services described in Article 2 above, as expeditiously as is consistent with reasonable skill and care and the orderly progress of the Project, and to avoid any additional costs to District.

In the performance of Consultant's services, the services and the hours the Consultant is to work, on any given day, will be within Consultant's control and District will rely upon Consultant to put in such number of hours as is reasonably necessary to fulfill the spirit and purpose of this Agreement. Generally, the Parties anticipate Consultant will provide services between 7:30 a.m. and 4:30 p.m., unless otherwise coordinated with the Project Manager, 5 days per week until the project is completed. It is understood and agreed that the estimated total number of hours required by Consultant to complete the required services, shall be approximately 160 hours per month, excluding travel time. If additional hours are required in order to complete the Project, such hours may be authorized but only upon prior written agreement of the Parties.

8. PAYMENT:

District shall pay Consultant the total not to exceed Two Hundred Ten Thousand Dollars (\$210,000) payable in monthly installments based on the number of hours worked provided Consultant shall have submitted a prior monthly report of time spent on the Project to the District. It is understood and agreed that Consultant's hours may vary from month to month but on average will not exceed 160 hours per month except upon prior written agreement by the Parties.

District shall pay Consultant in accordance with its usual and customary accounts payable practices and payment cycles. In addition, Consultant shall be reimbursed for all pre-approved, in writing, travel and out-of-pocket expenses incurred on behalf of District while away from Consultant's principle place of business, as defined in Article 6 of this Agreement.

District will reimburse Consultant for all reasonable costs ("Reimbursable Costs") not otherwise anticipated under this Agreement that are necessarily incurred by Consultant in the proper performance of its services under this Agreement. Any Reimbursable Costs shall be subject to the District's prior written approval. Payment of allowable Reimbursable Costs shall be made within thirty (30) days upon receipt and approval of Consultant's invoice(s).

9. TRANSPORTATION:

For transportation by automobile out of the Sacramento area, Consultant shall be reimbursed at the rate of \$.55 per mile.

10. TERM:

The initial term of this Agreement shall commence on October 1, 2016 and shall continue until the Project is completed. It is understood services as provided herein will generally begin one month prior to the start of construction and end, except as otherwise stated herein, 60 days after acceptance by the District of the Project as reflected in the recording of the Notice of Completion. This Agreement may be extended upon mutual agreement of the Parties.

11. TERMINATION:

District may unilaterally terminate this Agreement for any reason, in its absolute discretion, by giving Consultant seven (7) days written notice of termination. This Agreement may also be terminated by either party upon seven (7) days written notice should the other party fail substantially to perform their duties under this Agreement. In the event of early termination, the Consultant shall be compensated for all services satisfactorily performed to the termination date and any services pre-authorized by District in writing to wind up Consultant's services; provided however, District shall not be liable to pay more than the total amount of the Agreement. Upon receipt of a notice of termination, Consultant shall promptly discontinue all services affected, unless the notice directs otherwise.

Upon termination of this Agreement as provided herein, Consultant shall promptly provide and deliver to District all files, notes, writings, documents, and other materials in Consultant's possession or under Consultant's control related to the services Consultant has performed on behalf of the District regarding the Project.

12. RELATIONSHIP BETWEEN THE PARTIES:

The Parties agree and intend that the relationship between them, created by this Agreement, is that of independent contractor. Consultant is not an employee of District, or of Architect, and is not entitled to the benefits provided by the District to its employees including, but not limited to, group insurance and pensions plans.

In providing the services contemplated by this Agreement, the Consultant shall, on behalf of the District, maintain a professional working relationship with the District, Contractor, and the Architect. The Consultant shall furnish all services in accordance with the standards of the industry for similar public works projects in the State of California and in accordance with all applicable Federal, State and local laws. Nothing contained in this Agreement shall be deemed to create any contractual relationship between the Consultant and the Architect or the Contractor or subcontractors or material suppliers for the Project, nor shall anything contained in this Agreement be deemed to give any third party any claim or right of action against the District, the Architect or the Consultant. Consultant will be liable and solely responsible for paying all required taxes and workers' compensation and other obligations, including, but not limited to, federal and state income taxes and social security taxes. Consultant agrees to indemnify, defend and hold the District harmless from any liability which Consultant may incur to the Federal or State governments as a consequence of this Agreement. All payments to the Consultant shall be reported to the Internal Revenue Service.

13. INDEMNIFICATION:

Consultant shall defend, indemnify and hold the District, its board members, officers, agents and employees harmless from any and all claims, costs and liability for any damages, sickness, death, or injury to person(s) or property, including without limitation all consequential damages and attorney's fees and costs, from any cause whatsoever arising directly or indirectly from or connected with the operations or services of Consultant or its agents, employees or subcontractors under this Agreement. Consultant shall reimburse the District for any expenditure the District may make by reason of the matters that are the subject of this indemnification, and if requested by the District, will defend any claims or litigation to which this indemnification provision applies, at the sole cost and expense of Consultant. It is understood and agreed that such indemnification will survive the termination of this Agreement.

14. INSURANCE:

Prior to commencement of and during all times that Consultant is providing services pursuant to this Agreement, Consultant shall, at its sole expense, maintain in full force and effect:

1. Commercial general liability insurance coverage for bodily injury, property damage, and personal injury, with policy limits of not less than \$1,000,000 per occurrence and a general aggregate limit of not less than \$2,000,000. Consultant will also provide a written endorsement to such policy naming District and its officers, employees, and agents 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 such insurance is not kept in force as required herein, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by the Consultant to the District, or District may deduct the premium from any monies owing to Consultant under this Agreement.
2. Automobile insurance covering claims for damages because of bodily injury or death of any person, or property damage arising out of the ownership, maintenance and/or use of any motor vehicle, with a combined single limit of not less than \$1,000,000 per accident.
3. Errors and omissions insurance covering the services furnished by Consultant pursuant to this Agreement, providing for coverage on per occurrence basis for a minimum of One Million Dollars (\$1,000,000.00). The insurance policy shall not contain a provision providing for any deductible greater than Fifty Thousand Dollars (\$50,000.00). If Construction Manager's errors and omissions insurance is in a claims made form, said insurance shall be carried and continued by Consultant for a period of three (3) years following the date the Notice of Completion is recorded for the Project.
4. Insurance covering claims under worker's compensation, disability benefits and other similar employee benefit acts that are applicable to the work being performed under this Agreement.

Consultant shall provide written evidence of the above insurance coverage in the form of a certificate of insurance to the District prior to commencement of any work under this Agreement. At the District's request, Consultant shall provide a certified copy of each insurance policy.

Insurance industry's standard Accord Certificate of Insurance or binder forms shall bear an endorsement precluding the cancellation or reduction of coverage of any policy covered by such Certificate or binder before the expiration of thirty (30) days after the District shall have received notification of such cancellation, suspension, reduction, or voided coverage.

16. FINGERPRINTING REQUIREMENTS:

Education Code Section 45125.1 states that if employees of any contractor providing school site administrative or similar services may have any contact with any pupils, those employees shall be fingerprinted by the Department of Justice (DOJ) before entering to determine that they have not been convicted of a serious or violent felony. If the District determines that more than limited contact with students will occur during the performance of these services by Contractor, Contractor will not perform services until all employees providing services

have been fingerprinted by the DOJ and DOJ fingerprinting clearance certification has been provided to District.

District has determined that Contractor's (Consultant) services will result in limited contact with pupils. Contractor is required to comply with the conditions listed in Exhibit A, Contractor's certification of compliance with District fingerprinting and security requirements. If Contractor is unwilling to comply, Contractor's employees may not enter any school site until Contractor provides certification of fingerprinting clearance by the DOJ for employees providing services. These requirements apply to self-employed contractors.

17. WORK STANDARDS:

The conduct and control of the work to be performed by Consultant, under the Agreement, shall lie solely with the Consultant. Consultant shall perform services for the District in accordance with currently approved methods and ethical standards applicable to its professional capacity. Consultant shall be free to practice its profession, for others, during those periods when it is not performing work, under this Agreement, for the District.

18. FURNISHING OF MATERIALS AND EQUIPMENT:

All materials and equipment needed by Consultant to carry out the work to be performed by Consultant, under this Agreement, shall be furnished by Consultant, at its expense, except that District shall be responsible for those items as set forth in Article 5 above.

19. CALLBACKS:

It is understood and agreed that Consultant shall not be responsible for callbacks or other concerns related to implied or expressed workmanship or product liability more than 60 days after Project acceptance by District except as otherwise set forth herein. Notwithstanding anything contained herein to the contrary, Consultant shall be fully responsible for performance of the terms and conditions of this Agreement.

20. RIGHT OF EMPLOYER TO SUPERVISE AND INSPECT:

Consultant, as an independent contractor, shall have the authority to control and direct the performance of the work done under this Agreement. However, the work shall be subject to the District's general right of inspection and supervision including the right of inspection and supervision through District's Project manager and independent inspector to secure the satisfactory completion thereof in accordance with project plans and specifications.

21. LIMITATION ON DELEGATION OF PERSONAL SERVICES BY CONSULTANT:

The work and services provided herein shall be performed by those principals, officers and employees of Consultant mutually agreed to by District in writing.

22. CONFLICT OF INTEREST:

The Consultant shall abide by and be subject to all applicable District policies, regulations, statutes or other laws regarding conflict of interest.

Consultant 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, Consultant shall not hire any employee of the United States government to perform any service covered by this Agreement.

Consultant affirms to the best of his/her knowledge, there exists no actual or potential conflict of interest between Consultant's family, business or financial interest and the services provided under this Agreement, and in the event of 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.

23. WRITTEN NOTICE:

All communications regarding this Agreement shall be sent to Consultant at 133 Riverside Avenue, Roseville, California, unless notified to the contrary and to District at Contracts Office, 5735 47th Avenue, unless notified to the contrary.

Any written notice hereunder shall become effective as of the date of personal service or mailing by registered or certified or overnight mail and shall be deemed sufficiently given if delivered or sent to the addressee at the address stated in this Agreement or such other address as may hereafter be specified by notice in writing.

24. GOVERNING LAW:

This Agreement shall be governed by the laws of the State of California and venue shall be appropriate in the appropriate Superior Court in Sacramento County, California. Consultant shall perform all services hereunder in accordance with all applicable governmental laws, rules and regulations.

25. OTHER PROVISIONS OF LAW:

Each and every provision of law and clause required by law to be inserted shall be deemed to be inserted herein and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not currently inserted, then upon application of either party the Agreement shall forthwith be physically amended to make such insertion or correction.

26. APPROVAL OR RATIFICATION BY BOARD OF EDUCATION:

This Agreement is not enforceable and is invalid unless and until it 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, in compliance with the provisions of Education Code section 17604, SCUSD Board Regulation BP-3312 and SCUSD Board Resolution 2427.

27. SUCCESSORS AND ASSIGNS. The District and the Consultant, respectively, bind themselves, their successors, assigns, and legal representatives to the other party to this Agreement, and to the partners, successors, assigns, and legal representatives of such other party with respect to all terms of this Agreement. Consultant shall not assign or transfer any interest in this Agreement without the written consent of District.

28. SEVERABILITY. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision of this Agreement.

29. AMENDMENTS. This Agreement cannot be changed or supplemented orally and may be modified or superseded only by written instrument executed by both parties.

- 30. **EXECUTION BY FACSIMILE OR IN COUNTERPARTS.** This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, facsimile or an original, with all signatures appended together, shall be deemed a fully executed Agreement.
- 31. **INTERPRETATION.** The language of all parts of this Agreement shall, in all cases, be construed as a whole, according to its fair meaning, and not strictly for or against either party.
- 32. **ENTIRE AGREEMENT.** This Agreement constitutes the entire Agreement between the parties and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by written instruction signed by both the District and Consultant.

**SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT**

PREMIER MANAGEMENT GROUP

By: _____
Gerardo Castillo
Chief Business Officer

December 8, 2016
Date

By: _____
Wayne Sjolund
President

Date

EXHIBIT A

CONTRACTOR CERTIFICATION

Fingerprinting: Education Code section 45125.1 provides that any contractor providing school site administrative or similar services to a school district must certify that its employees providing that service 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 must report to the Contractor if they have been convicted of such felonies. No person convicted may be assigned to work under the contract. The school district may determine, under 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, 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 contract. The District has also determined that the employees assigned to work at a school site under this contract will have only limited contact with pupils, provided the following conditions are met at all times:

1. Contractor 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. Contractor employees shall use only restroom facilities reserved for District employees and shall not use student restrooms at any time.
3. Contractor will inform all of its 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, Contractor cannot adhere to the conditions stated above, Contractor shall immediately so inform the District and assign only those employees who have been fingerprinted and cleared for employment by the Department of Justice. In that case, 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.

Wayne Sjolund, President

Date

AGREEMENT FOR SERVICES

Between

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Youth Development Support Services Department
And
TARGET EXCELLENCE

The Sacramento City Unified School District (“District”) and the TARGET EXCELLENCE collectively hereinafter referred to as “the Parties” hereby enter into this Agreement for program services (“Agreement”) effective on August 1st, 2016 (“Effective Date”) with respect to the following recitals:

RECITALS

WHEREAS, the District desires to engage TARGET EXCELLENCE to develop, maintain and sustain programs that offer support services to Bret Harte, Cesar Chavez, Elder Creek, Ethel I. Baker, John D. Sloat, Mark Twain, Oak Ridge and Rosa Parks Elementary schools, as well as Bret Harte and Ethel I. Baker before school programs to improve the quality of life for families, enhance literacy opportunities and improve academic performance and attendance for the students; and

WHEREAS, District and TARGET EXCELLENCE will work collaboratively to develop, support, coordinate and provide academic enrichment programs and recreational activities supporting the After School Education and Safety (ASES) and 21st Century expanded learning programs at above mentioned schools during the school year. This collaboration is designed to provide students avenues to maintain and expand learning opportunities, and promote academic achievement, assist children and adults from low-income families to achieve challenging state content standards, provide opportunities for parents to actively participate in their children’s education, provide safe, supervised, and high-quality expanded learning care for students, and deter, tobacco, alcohol and other drug use; and

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

A. Roles and Responsibilities.

i. TARGET EXCELLENCE shall adhere to Attachment A Scope of Services; Attachment B Expanded Learning Programs Expectations; and complete SCUSD Expanded Learning Program Manual (located on SCUSD Youth Development Website);

ii. TARGET EXCELLENCE shall adhere to scope of services outlined in SCUSD Contract Terms and Conditions.

iii. District shall adhere to scope of service outlined in Attachment A. District shall provide funding pursuant to Paragraph B, below. District shall provide and coordinate space and location of all District-sponsored expanded learning professional development, meetings, and trainings. District shall coordinate the convening of all contractors to facilitate program planning and modifications.

B. Payment. For provision of services pursuant to this Agreement, and meeting required attendance target, or a minimum of 85% of said target based on 180 days, District shall reimburse TARGET EXCELLENCE for direct services not to exceed **\$1,234,036.50** to be made in installments upon receipt of properly submitted invoices.

Breakdown:

Program	School Name	Contract Amount	Attendance Target Days (180)
ASES	Bret Harte	\$120,712.50	98
21 st Century	Bret Harte	\$37,800.00	36
ASES	Cesar Chavez	\$91,800.00	85
21 st Century	Cesar Chavez	\$32,550.00	31
ASES	Elder Creek	\$223,650.00	210
21 st Century	Elder Creek	\$95,550.00	91
ASES	Ethel I. Baker	\$95,850.00	90
21 st Century	Ethel I. Baker	\$31,500.00	30
ASES	John D. Sloat	\$95,625.00	85
21 st Century	John D Sloat	\$23,100.00	22
ASES	Mark Twain	\$91,800.00	85
ASES	Oak Ridge	\$96,915.00	91
ASES	Rosa Parks	\$119,325.00	111
21 st Century	Rosa Parks	\$31,500.00	30
Before School Base	Bret Harte	\$19,359.00	27
Before School Base	Ethel I. Baker	\$30,114.00	42
Total Amount		\$1,234,036.50	

The final installment shall not be invoiced by TARGET EXCELLENCE or due until completion of all obligations pursuant to this Agreement. For provisions of services pursuant to this Agreement, TARGET EXCELLENCE shall provide documentation of **\$246,807.30 in-kind match** to the District.

C. **Independent Contractor.** While engaged in providing the services in this Agreement, and otherwise performing as set forth in this Agreement, TARGET EXCELLENCE and each of TARGET EXCELLENCE 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, TARGET EXCELLENCE shall provide the District with a copy of its certificates of insurance evidencing its comprehensive general liability insurance, employment practices liability

insurance, and directors and officers coverages in sums of not less than \$1,000,000 per occurrence. TARGET EXCELLENCE will also provide a written endorsement to such policies-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 the TARGET EXCELLENCE to the District.

E. Fingerprinting Requirements. TARGET EXCELLENCE agrees that any employee it provides to District shall be subject to the fingerprinting and TB requirements set forth in the California Education Code. Pursuant to Education Code Section 45125.1, TARGET EXCELLENCE shall certify in writing to the District that neither the employer nor any of its employees who are required to have their fingerprints submitted to the Department of Justice and who may come in contact with pupils have been convicted of a felony as defined in Section 45122.1. Contractor will provide a complete list to the District of all employees cleared by the DOJ who will provide services under this Agreement. TARGET EXCELLENCE shall obtain subsequent arrest service from DOJ for on-going notification regarding an individual whose fingerprints were submitted pursuant to Section 45125.1. Upon receipt of such a subsequent arrest notification from DOJ, TARGET EXCELLENCE shall within 24 hours notify District of such a subsequent arrest notification. If an employee is disqualified from working for District pursuant to the requirements of the California Education Code, TARGET EXCELLENCE 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.

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.* TARGET EXCELLENCE 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 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 August 1, 2016, through June 30, 2017. This Agreement may be terminated by either Party at any time, for any reason, with or without cause, by providing at least sixty (60) days written notice.

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. TARGET EXCELLENCE agrees to indemnify and hold harmless the District and its successors, assigns, trustees, officers, employees, staff, agents and students from and against all actions, causes of action, claims and demands whatsoever, and from all costs, damages, expenses, charges, debts and liabilities whatsoever (including attorney's fees) arising out of any actual or alleged act, omission, willful misconduct, negligence, injury or other causes of action or liability proximately caused by TARGET EXCELLENCE and/or its successors, assigns, directors, employees, officers, and agents related this Agreement. TARGET EXCELLENCE has no obligation under this Agreement to indemnify and hold harmless the District and is not liable for any actions, causes of action, claims and demands whatsoever, and for any costs, damages, expenses, charges, debts or other liabilities whatsoever (including attorney's fees) arising out of any actual or alleged act, omission, negligence, injury or other causes of action or liability proximately caused by the District and/or its successors, assigns, trustees, officers, employees, staff, agents or students. The parties expressly agree that the indemnity obligation set forth in this Agreement shall remain in full force and effect during the term of this Agreement. The parties further agree that said indemnity obligations shall survive the termination of this Agreement for any actual or alleged act, omission, negligence, injury or other causes of action or liability that occurred during the term of this Agreement.

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 TARGET EXCELLENCE 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 TARGET EXCELLENCE and the District with respect to the subject matter hereof and supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications and understandings of any nature whatsoever, with respect to the same subject matter unless expressly included in this Agreement. The parties hereby waive the presumption that any ambiguities in a contract are read against the drafter of same. The parties further agree and represent 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 Board of Education.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in duplicate.

DISTRICT:

By: _____
Gerardo Castillo, CPA
Chief Business Officer
Sacramento City Unified School District

Date

TARGET EXCELLENCE:

By: _____
Authorized Signature

Date

Print Name: KEITH HERRON

Title: EXECUTIVE DIRECTOR

DISTRICT shall:

1. Provide evaluation and/or survey of projects as required.
2. Recognize TARGET EXCELLENCE in all sponsored events and on brochures, flyers, and promotional materials as appropriate.
3. Provide a district Expanded Learning liaison for each school that will provide the support and guidance needed to operate the Expanded Learning program.
4. Meet monthly with the PROGRAM MANAGER of TARGET EXCELLENCE to identify program needs, assistance, and successes.
5. Designate a school staff contact person to work directly with the PROGRAM MANAGER for program planning, assistance in hiring staff and to address any implementation issues.
6. Help train program staff and volunteers on school procedures and the education/curriculum materials being used at the school that should be integrated into the program.
7. Help recruit students into the program and provide the program access to parents of participating students.
8. Help provide parents/students forums to obtain feedback on the program, what is working and what new services/program elements need to be added or modified.
9. Provide space for the program to operate, including office space for the PROGRAM MANAGER, classroom space for classes and activities, and storage space for program supplies/materials.
10. Provide Expanded Learning snack that is consistent with requirements of the USDA.
11. Help coordinate custodial and storage needs of the program.
12. Meet regularly with the District contact person, TARGET EXCELLENCE site liaison and site administrator to identify program needs, successes and assistance.
13. Provide an "End of Year" Partnership Report addressing strengths and areas for improvement for future partnership.

TARGET EXCELLENCE shall:

1. Provide a comprehensive Expanded Learning academic, enrichments and recreation program to include at least one hour of homework and tutoring assistance daily (includes all instructional days) from school closure until 6:00 PM (15 hours per week) at designated schools. Program elements shall also include other educational and enrichment/recreational activities, violence prevention, alcohol tobacco and other drug education and prevention activities.
2. Work closely with school sites and District to keep student enrollment and daily attendance as close to and within the agreed upon parameter as outline in the grant award. Student days of attendance will be monitored by TARGET EXCELLENCE and adjustments made to ensure that the program maximizes all funding reimbursements not to exceed available funding.
3. Work collaboratively with the District and the school to create a comprehensive program plan for the Expanded Learning program. The plan will be shared out with stakeholders.
4. Provide an "End of Year" Report on status of all outcomes and objectives.
5. Maintain and provide to the District monthly attendance and program activities records.
6. TARGET EXCELLENCE shall maintain at least 85% of targeted attendance for the school site for the entire year.
7. Comply with requirements of the USDA related to administration and operation of Expanded Learning snack and other District-sponsored nutrition programs.
8. Supply the staff with materials, supervision and volunteer recruitment for designated school sites.
9. Develop special activities or field trips for the sites individually and collectively. TARGET EXCELLENCE shall obtain prior parental permission for students' participation in District sponsored field trips and excursions, and obtain prior permission from the school site Principal or designee.
10. Attend and provide monthly reports at designed Partnership meetings, monthly PROVIDER AGENCY meetings, monthly PROGRAM MANAGERS meetings, as well as other planning meetings as necessary.
11. Work collaboratively with the other outside service providers contracted by the District to provide after school services at school sites.
12. Communicate progress of project/partnership development on a timely and consistent manner to the District.
13. Communicate new partnership opportunities with the District.
14. Advertise, when possible, project/partnership in newspaper, events, press releases, etc. with the prior approval of the District.

15. **Provide at least one full time PROGRAM MANAGER per program that is employed until end of contract 6/30/17 and sufficient staffing to maintain a 20:1 student/staff ratio.**
16. Utilize the Youth Development Support Services Quality Assurance tool, or a Self-Assessment Tool for Expanded Learning programs as the monitoring and evaluation device on a monthly basis.
17. Provide annual in-kind support and direct services that equates to approximately 20% of total contract and such financial support to be itemized and reported monthly to the District.
18. Meeting with the PROGRAM MANAGER and District contact person to identify program needs, successes and areas for assistance.
19. Act as liaison with parents in supporting Family Literacy and Family Engagement.
20. Other areas as agreed upon by both parties.

School Site shall:

1. Designate a school staff person to work directly with the PROGRAM MANAGER for program planning, assistance in hiring staff and to address any implementation issues.
2. Help recruit program staff among school site staff and parents.
3. Help train program staff and volunteers on school procedures and educational/curriculum materials being used at the school that should be integrated into the program.
4. Help recruit students into the program and provide program access to parents of participating students.
5. Help provide parent/student forums for the program to obtain feedback on what is working and what new services/program elements need to be added or modified.
6. Provide space for the program to operate, including office space for the PROGRAM MANAGER, classroom space for classes and activities, and storage space for program supplies/materials.
7. Help coordinate custodial and storage needs of the program.
8. Meet monthly or as needed with the PROGRAM MANAGER, district liaison, site liaison and/or site administrator to identify program needs, successes and assistance.

District Expectations for Expanded Learning Programs:

The following guidelines are set forth to establish clear communication between the District staff and contracted Expanded Learning Programming Service Providers regarding District expectations.

1. Service Providers and their staff will adopt and work within the social justice youth development framework as they operate District programs.
2. Service Providers and their staff will be knowledgeable of and adhere to the regulations established in the Expanded Learning manual, including, but not limited to:
 - a. Requirements for Safety
 - b. Communication Protocol
 - c. Medical Protocol
 - d. Early Release/Late Arrival Policy
 - e. Program Hours Requirement: 15 hours per week for After School; 7.5 hours per week for Before School Programming
 - f. District Disciplinary Protocol
 - g. Field Trip Requirements
3. Service Providers will maintain an environment that is physically and emotionally safe for children/youth and staff at all times. This includes:
 - a. Adequate Supervision
 - b. 20:1 student/staff ratio
 - c. Students within the visual line of sight for staff (age appropriate) at all times (excluding restroom breaks)
 - d. Clear program rules and expectations.
4. Area representatives, Service Providers and their staff will communicate effectively and regularly with each other and maintain accurate contact information. This means:
 - a. Checking and answering e-mails and phone message regularly
 - b. Issues/concerns will be communicated in a timely manner
 - c. Regular and clear communication with parents via newsletters, phone calls, e-mails etc.
 - d. Checking Expanded Learning website regularly
5. Program staff will conduct themselves in a professional manner at all times by being:
 - a. Easily identifiable to parents and school staff by wearing badges in plain view while on duty
 - b. Prepared and ready at least 1 hour prior to start of programming
 - c. Regularly assess student interest via student surveys, classroom discussions, suggestion boxes etc., and make adjustments when necessary to ensure continued student engagement
6. In order to support academic achievement, Service Providers/staff should:
 - a. Have a general knowledge of the academic standing of their students in their program
 - b. Align Expanded Learning programs to the regular school day
 - c. **Each program site will have their own program plan based on the needs of their students**
 - d. Meet with administrators and teachers regularly. Maintain regular communication with site administrator or site designee
 - e. Be a part of the school culture. Participate in staff meetings, school events such as Back to School Night, Open House etc.
 - f. A representative from each provider agency should serve on at least one school site committee such as the School Site Council, Safety Committee etc.
 - g. Review the School Accountability Report Card for your school site. This information is posted on the district's website at <http://www.scusd.edu/post/2014-15-school-accountability-report-card-41>
7. Provider Agency and their staff will incorporate youth development principles into their programming. This may include:
 - a. Creating opportunities for youth-led activities and service learning

- b. Involving youth in the decision-making process when appropriate
 - c. Encouraging youth civic engagement
 - d. Incorporating character education
8. Program Managers will perform on-going program observations utilizing the Expanded Learning Walk-Thru form in order to provide feedback to their staff.
 9. 21st CCLC programs must assess the need for family literacy services among adult family members of student served by the program. Based on that need, all programs must, at a minimum, either refer families to existing services or coordinate with Youth Development Support Services to deliver literacy and educational development services.
 10. Area representatives will evaluate Expanded Learning programming based on student participation, adherence to the above mentioned guidelines, and on the analysis of the various assessment tools.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1b

Meeting Date: December 8, 2016

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 Resource Services

Recommendation: Approve Personnel Transactions.

Background/Rationale: None

Financial Considerations: None

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

Documents Attached:

1. Certificated Personnel Transactions Dated December 8, 2016
2. Classified Personnel Transactions Dated December 8, 2016

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Cancy McArn, Chief Human Resources Officer</p> <p>Approved by: José L. Banda, Superintendent</p>

Attachment 1: CERTIFICATED 12/08/2016

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY							
ROMERO	DIANA	0	Teacher Elementary	TAHOE ELEMENTARY SCHOOL	10/11/2016	6/30/2017	EMPLOY PROB 0 10/11/16
GRANADOS	ANA	Q	Teacher Assistant Bilingu	H.W. HARKNESS ELEMENTARY	10/31/2016	6/30/2017	EMPLOY PROB LTA A 10/31/16
KING	STUART	B	Teacher K-8	LEONARDO da VINCI ELEMENTAR	10/24/2016	6/30/2017	EMPLOY PROB1 10/24/16
SPINDEN	ROBERT	B	Teacher High School	HEALTH PROFESSIONS HIGH SCH	11/3/2016	6/30/2017	EMPLOY PROB1 11/3/16
MAXWELL	SAMANTHA	B	Teacher Elementary	ABRAHAM LINCOLN ELEMENTARY	11/7/2016	6/30/2017	EMPLOY PROB1 11/7/16
BUI	NHA TRAM	B	Teacher Elementary	EDWARD KEMBLE ELEMENTARY	9/29/2016	6/30/2017	EMPLOY PROB1 9/29/16
RE-ASSIGN/STATUS CHANGE							
ARNDT	STEPHEN	Q	Training Specialist	ACADEMIC OFFICE	9/1/2016	6/30/2017	REA/STCH PERM LTA B/TR 9/1/16
NGUYEN	PHUNG	A	Teacher High School	ENGINEERING AND SCIENCES HS	11/1/2016	6/30/2017	STCHG .20 11/1/16
NGUYEN	PHUNG	A	Teacher High School	ENGINEERING AND SCIENCES HS	11/1/2016	6/30/2017	STCHG .80 11/1/16
SCINTO	JACQUELYNNE	A	Teacher High School	ENGINEERING AND SCIENCES HS	11/1/2016	6/30/2017	STCHG 1.0 11/1/16
ABBOTT	JOANNA	A	School Psychologist	SPECIAL EDUCATION DEPARTME	7/1/2016	10/17/2016	STCHG FR .80 7/1/16
ABBOTT	JOANNA	A	School Psychologist	SPECIAL EDUCATION DEPARTME	10/18/2016	6/30/2017	STCHG FR 1.0 10/18/16
LEAVES							
HUYNH	LINDA	A	Teacher Resource Specia	CAROLINE WENZEL ELEMENTAR	10/27/2016	3/3/2017	LOA PD FMLA/HE 10/27-3/3/17
SOULE	DAVID	A	Teacher Middle School	SUCCESS ACADEMY	11/10/2016	6/30/2017	LOA ADMIN PD 11/10/16-6/30/17
CHANG	PHOUA	0	Teacher Elementary	SUSAN B. ANTHONY ELEMENTAR	10/14/2016	6/30/2017	LOA ADMINUNPD 10/14-6/30/17
GARCIA-RODRIGUEZ	FLORA	0	Teacher Elementary	CESAR CHAVEZ INTERMEDIATE	10/14/2016	6/30/2017	LOA ADMINUNPD 10/14-6/30/17
WILLIAMS	KIANA	0	Teacher Elementary	OAK RIDGE ELEMENTARY SCHOC	10/31/2016	6/30/2017	AMEND ADMINUNPD10/31-6/30/17
CARRIGAN	DANIEL	A	Teacher Elementary	NICHOLAS ELEMENTARY SCHOOL	10/24/2016	12/24/2016	LOA UNPDFMLA 10/24-12/24/16
BATTEN	ROBERT	A	Teacher Elementary	DAVID LUBIN ELEMENTARY SCHC	7/1/2016	6/30/2017	INTERM FMLA/CFRA 9/1-12/1/16
ABERCROMBIE	JESSICA	A	Teacher Spec Ed	ETHEL PHILLIPS ELEMENTARY	7/1/2016	6/30/2017	INTERM FMLA/CFRA 10/19-1/20/17
SEP/RESIGN/RETIRE							
THAO	MAI	B	Teacher Parent/Preschoo	CHILD DEVELOPMENT PROGRAM	9/29/2016	10/31/2016	SEP/RESIGN 10/31/16
RUDOLPH	ANNA	B	Teacher Elementary	NICHOLAS ELEMENTARY SCHOOL	7/1/2016	11/18/2016	SEP/RESIGN 11/18/16
HUNT	CHARLES	A	Teacher Middle School	CALIFORNIA MIDDLE SCHOOL	9/30/2016	11/8/2016	SEP/RESIGNED 11/08/16
GUTIERREZ	SOLEDAD	A	Principal Elementary Sch	WOODBINE ELEMENTARY SCHOC	7/1/2016	11/18/2016	SEP/RESIGNED 11/18/16

Attachment 2: CLASSIFIED 12/08/2016

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY							
HENDRIX	CHANISE	B	Student and Family Supp	INTEGRATED COMMUNITY SERVI	11/14/2016	6/30/2017	EMPLOY 1.0 PROB1 11/14/16
MENDEZ	MARIA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	11/10/2016	6/30/2017	EMPLOY PROB 1 11/10/16
RICHARDS	MARQUES	B	Inst Aid Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	11/10/2016	6/30/2017	EMPLOY PROB 1 11/10/16
VASQUEZ	ANGELINA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	11/10/2016	6/30/2017	EMPLOY PROB 1 11/10/16
HARMON	ASHLEY	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	11/7/2016	6/30/2017	EMPLOY PROB 1 11/7/16
STOUT	GLEN	B	Inst Aid Spec Ed	SAM BRANNAN MIDDLE SCHOOL	11/9/2016	6/30/2017	EMPLOY PROB 1 11/9/16
BUSHONG	GLORIA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	11/10/2016	6/30/2017	EMPLOY PROB1 11/10/16
REED	CHERYL	B	Inst Aid Spec Ed	SUCCESS ACADEMY	11/10/2016	6/30/2017	EMPLOY PROB1 11/10/16
BLANCO	VICTOR	B	Foster Youth Srvs Prog A	FOSTER YOUTH SERVICES PROC	11/2/2016	6/30/2017	EMPLOY PROB1 11/2/16
LOPEZ	KAREN	B	Teacher Assistant Bilingu	PACIFIC ELEMENTARY SCHOOL	11/28/2016	6/30/2017	EMPLOY PROB1 11/28/16
ELDEEN	HEAVEN	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	11/10/2016	6/30/2017	EMPLOY PROB1 11/7/16
KELLY	MARCUS	B	Campus Monitor	C. K. McCLATCHY HIGH SCHOOL	11/9/2016	6/30/2017	EMPLOY PROB1 11/9/16
RE-ASSIGN / STATUS CHANGE / EXTEND							
KNIGHT	STEVEN	A	Bus Driver	TRANSPORTATION SERVICES	11/9/2016	4/30/2017	STCHG .75 PERM 11/9/16
KNOWLTON	LAYNETTA	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	9/1/2016	6/30/2017	STCHG .75 PERM 9/1/16
GARCIA	ROSALBA	A	Bus Driver	TRANSPORTATION SERVICES	11/10/2016	6/30/2017	STCHG .875 PERM 11/10/16
GARCIA	MELIZA	A	Bus Driver	TRANSPORTATION SERVICES	9/23/2016	6/30/2017	STCHG .96875 PERM 9/23/16
GARTON	WILLIAM	A	Bus Driver	TRANSPORTATION SERVICES	11/4/2016	6/30/2017	STCHG 1.0 PERM 11/4/16
WELCH	REGINA	A	Bus Driver	TRANSPORTATION SERVICES	11/4/2016	6/30/2017	STCHG FR 0.78125 11/4/16
LOPEZ	JOSEFINA	B	Custodian	LEONARDO da VINCI ELEMENTAR	8/22/2016	2/28/2017	STCHG PROB/2ND SHIFT 8/22/16
BARTON	EDGAR	A	Inst Aid Spec Ed	HOLLYWOOD PARK ELEMENTAR	9/1/2016	10/31/2016	STCHG TO PERM 10/9/16
COOKSEY	CAITLIN	A	Inst Aid Spec Ed	JAMES W MARSHALL ELEMENTAI	9/1/2016	6/30/2017	STCHG TO PERM 9/1/16
RANDLE	SHAZMINE	A	Inst Aid Spec Ed	C. K. McCLATCHY HIGH SCHOOL	3/1/2016	6/30/2016	STEP INCREASE 3/1/16
LANGSTON	JOHN	Q	Youth Services Pgm Assr	SUCCESS ACADEMY	9/12/2016	6/30/2017	WVGCHG/STCHG PROB1 9/12/16
ZHANG	YING	R	Teacher Assistant Bilingu	WILLIAM LAND ELEMENTARY	11/1/2016	11/30/2016	EXTEND PERM LTA B
RANDLE	SHAZMINE	A	Inst Aid Spec Ed	C. K. McCLATCHY HIGH SCHOOL	10/26/2016	2/28/2017	STCHG FR .625
BUGARIN	JOSE	B	Pest Control Specialist	FACILITIES MAINTENANCE	11/16/2016	6/30/2017	REA/STCH 11/16/16
FLORES	KIRA	A	Inst Aid Spec Ed	DAVID LUBIN ELEMENTARY SCHC	11/7/2016	6/30/2017	REA/STCH PROB1 11/7/16
VALDEZ	BARBARA	B	HRS Analyst	HUMAN RESOURCE SERVICES	11/1/2016	6/30/2017	REA/STCHG 11/1/16
CARNERO	MARK	B	Spec I Youth Developmer	YOUTH DEVELOPMENT	11/1/2016	6/30/2017	REA/STCHG PROB1 11/1/16
LOVE	CHARLES	R	Coord I Learning Support	LUTHER BURBANK HIGH SCHOOL	10/28/2016	6/30/2017	REA/STCHG/WVG/TR 10/28-6/30/17

LEAVES

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
CREER JACKSON	PARIS	A	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	10/20/2016	10/31/2016	LOA PD PDL/HE 10/20-1/6/17
PHILLIPS	AMBER	A	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	10/1/2016	6/30/2017	LOA UNPD PC 10/1/16
YAWO-EL	AMARU	A	Inst Aid Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	11/10/2016	6/30/2017	LOA ADMIN PD 11/10/16-6/30/17
FLORANCE	JOHN	A	Inst Aid Spec Ed	AMERICAN LEGION HIGH SCHOO	3/16/2016	6/30/2016	LOA ADMIN PD 3/17/16-6/30/16
VANG	TOMMY	A	Adm & Family Svcs Tech	ENROLLMENT CENTER	11/1/2016	12/1/2016	LOA FMLA/CFRA PD 11/1-12/1/16
SNOWDON	TIFFANY	B	Fiscal Services Tech I	EMPLOYEE COMPENSATION	7/1/2016	6/30/2017	LOA PD FMLA/CFRA INT 9/1-6/30/17
ARIAS	NELLIE	B	Inst Aid Spec Ed	SPECIAL EDUCATION DEPARTME	9/5/2016	10/16/2016	LOA PD HE 9/5-10/16/16
ARELLANES	MARGARET	A	School Plant Ops Mngr I	ETHEL I. BAKER ELEMENTARY	11/10/2016	6/30/2017	LOAPDADMIN 11/10-6/30/17
FLORANCE	JOHN	A	Inst Aid Spec Ed	AMERICAN LEGION HIGH SCHOO	7/1/2016	6/30/2017	EXT LOA ADMIN PD 7/1-6/30/17
ARIAS	NELLIE	B	Inst Aid Spec Ed	SPECIAL EDUCATION DEPARTME	10/17/2016	6/30/2017	RTN LOA PD HE 10/17/16

SEPARATE / RETIRE / RESIGN

COLES	ISAAC	R	Campus Monitor	REASSIGNED	7/1/2016	10/28/2016	SEP/RESIGN 10/28/16
COLES	ISAAC	R	School Community Liaiso	OAK RIDGE ELEMENTARY SCHOC	7/1/2016	10/28/2016	SEP/RESIGN 10/28/16
COLES	ISAAC	R	Campus Monitor	OAK RIDGE ELEMENTARY SCHOC	7/1/2016	10/28/2016	SEP/RESIGN 10/28/16
ROSS	GABRIEL	A	Chief Communications O	COMMUNICATIONS OFFICE	7/1/2016	11/11/2016	SEP/RESIGN 11/11/16
KERWIN	APRIL	B	HRS Analyst	HUMAN RESOURCE SERVICES	7/1/2016	11/3/2016	SEP/RESIGN 11/3/16
SMITH	MICHAEL	A	Dir III Budget Services	BUDGET SERVICES	7/1/2016	12/2/2016	SEP/RESIGN 12/2/16
AMAYA	LAURA	B	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAM	7/1/2016	11/4/2016	SEP/RESIGN 11/4/16
YOUNG	PRENTICE	A	Inst Aid Spec Ed	LUTHER BURBANK HIGH SCHOOL	7/1/2016	11/18/2016	SEP/RESIGN 11/18/16
RUSSELL	NELLIE	B	School Office Manager I	PHOEBE A HEARST BASIC ELEM.	8/15/2016	11/28/2016	SEP/RESIGN 11/28/16
COOPER	STONE	A	Bus Driver	TRANSPORTATION SERVICES	8/30/2016	11/18/2016	SEP/RESIGNED 11/18/16
MITCHELL	SABRINA	A	Instructional Aide	A.WARREN McCLASKEY ADULT	7/1/2016	12/21/2016	SEP/RETIRE 12/21/16
MOHR	JOY	A	Transition Asst SpEd	SPECIAL EDUCATION DEPARTME	7/1/2016	12/30/2016	SEP/RETIRE 12/30/16
RUCIER	BARBARA	A	Multi Site Supervisor	NUTRITION SERVICES DEPARTMI	7/1/2016	2/7/2017	SEP/RETIRE RV 2/7/17
WEISS	WILLIAM	A	Painter	FACILITIES MAINTENANCE	7/1/2016	12/30/2016	SEP/RETIRE 12/30/16
PETRALLI	EDWARD	C	Mngr I Facilities Maint	FACILITIES MAINTENANCE	7/1/2016	12/30/2016	SEP/RETIRE 12/30/16
AHMAD	GHAZALA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	7/1/2016	11/7/2016	SEP/TERM'D 11/7/16
FERRELL	RISHA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	7/1/2016	11/7/2016	SEP/TERM'D 11/7/16
JACKSON	ISIS	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	7/1/2016	11/7/2016	SEP/TERM'D 11/7/16



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1c

Meeting Date: December 8, 2016

Subject: Approve West Campus High School Field to Attend a Basketball Tournament in Naples, Florida, from December 26, 2016, to January 1, 2017

- 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 West Campus High School Field Trip to Naples, Florida, from December 26 to January 1, 2017.

Background/Rationale: On December 26, 2016, through January 1, 2017, students from West Campus High School will travel by plane to Naples, Florida to attend a basketball tournament. There will be two chaperones attending with ten students.

Financial Considerations: There will be no cost to the district. Expenses will be paid through parent contribution and fundraising.

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

Documents Attached:

1. Out of State Field Trip Documents

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Lisa Allen, Interim Deputy Superintendent Mary Hardin Young, Area Assistant Superintendent</p> <p>Approved by: José L. Banda, Superintendent</p>

Sacramento City Unified School District
FIELD TRIP REQUEST FORM
(USE A SEPARATE FORM FOR EACH TRIP)

Parent Permission Form required for each student field trip, See reference distribution section for details concerning each type of trip.
School Name West Campus High School Date November 1, 2016

Teacher's Name John Langston Room # _____ Telephone # 531-3529
Fax # 277-6593

Field Trip Destination Florida

Local (50 mile radius) Out-of-Town (Beyond 50 mile radius) Overnight
 Out-of-State/Country Involving Swimming or Wading Unusual Activities

Route Airplane and vehicle while in Florida

Educational nature of field trip/excursion Basketball Tournament

Depart Date 12/26/16 Time 11:05 am/pm Return Date 1/1/17 Time 4:55 am/pm

TRANSPORTATION will be provided by: Walking School Bus – Contact Transportation Field Trip Office
 Chartered Bus Company Certified: yes no – Check Risk Management Web Site
 Private Vehicle – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Parent Driver – Must have fingerprint clearance, check with Volunteer Office.
 Faculty Driver – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Public Transportation Train Commercial Airline Other: _____

Funding Source Donations/Personal Funds Financial Assistance Available? yes no

Number of students participating: 10

Adult Supervisors/ Drivers: DRIVER DRIVER
1) Tia Perryman yes no 2) Donna Bell-Dent yes no
3) _____ yes no 4) _____ yes no

Teachers and Staff Attending:
1) Aprille Cochrane yes no 2) John Langston yes no
3) _____ yes no 4) _____ yes no

Principal Approval [Signature] Date 12-03-16

Risk Management Approval (Unusual Activities) [Signature] Date 11/14/16

Segment Administrator Approval [Signature] Date 11/17/16

Distribution: Refer to Field Trip Information Form RSK 106F for the forms and distribution required for each trip.

- 1. Local Trip: (50 mile radius) - Submit to Principal for approval. Maintain all documents at site.
- 2. Out-Of-Town: (beyond 50 mile radius) - Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
- 3. Overnight Trip: Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
- 4. Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
- 5. 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 Segment Administrator and Risk Management 6 weeks prior to trip. **Must purchase Special Event Liability Insurance.**
- 6. Out-of-State/Country: Submit to Principal for approval then forward to Segment Administrator and Risk Management **SIX (6) WEEKS** prior to trip. Must have Superintendent and Board approval prior to trip. Segment Administrator will submit for Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board.

Maintain a copy of all forms at site for 2 years. Approved forms will be returned by Segment Administrator

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: WEST CAMPUS HIGH SCHOOL Date: Nov 17, 2016

Date(s) of Event: 12/26/16 - 1/1/17 Location: NAPLES, FLORIDA

Event Title (attach brochure): BASKETBALL TOURNAMENT

Purpose*: BASKETBALL TOURNAMENT

**(what value does this activity give students, attendees, staff, department/site or community?)*

How does this travel align with the District's strategic plan? _____

How will this activity/event be used and shared? _____

Name of Attendee(s) <small>(attach sheet for additional attendees)</small>	Position	Substitute (Y/N)**	No. of Days Required	Budget Code <small>(for substitute)</small>
<u>JOHN LANGSTON</u>	<u>Youth Services Associate</u>	<u>No</u>	<u> </u>	<u> </u>
<u>APRILLE COCHRANE</u>	<u>Teacher</u>	<u>No</u>	<u> </u>	<u> </u>
		<u>No</u>	<u> </u>	<u> </u>
		<u>No</u>	<u> </u>	<u> </u>
		<u>No</u>	<u> </u>	<u> </u>

****IF A SUBSTITUTE IS NEEDED, SEND A COPY OF THIS FORM TO PERSONNEL, BOX 770** Additional Attendees Attached

Approvals:

11-17-16
 Principal/Department Head Signature & Print Name Date

11-17-16
 Cabinet Level or Designee Signature Date

11-18-16
 Chief Business Officer Signature Date

11/18/16
 Superintendent or Designee Signature Date

District cost for all attendees (estimate)

Registration Fee *** 0.00

Meals included? B L D

Lodging _____

Transportation _____

Meals _____

Other _____

TOTAL \$ 0.00

Categorical Budget Code(s): _____ \$ _____

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 ****	_____

Sacramento City Unified School District
**OUT-OF-STATE OR OUT-OF-COUNTRY
 TRAVEL REQUEST**

School Name West Campus High School Date November 1, 2016

Teacher's Name John Langston Room # _____ Telephone # 531-3529

Field Trip Destination Naples, Florida

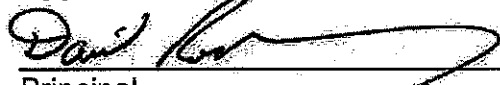
Reason for travel Basketball Tournament


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 for review before signing. Risk management approval required.

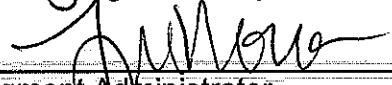
Attach a detailed itinerary for each day: _____

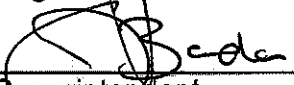
Signed 
 Teacher

Approvals:

 12-03-16
 Principal Date

 11/19/16
 Risk Management Dept. Date

 11/17/16
 Segment Administrator Date

 11/18/16
 Superintendent Date

Board Approval Date _____



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1d

Meeting Date: December 8, 2016

Subject: Approve A. M. Winn Elementary School Boundary Change

- 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: To remove the boundary for A. M. Winn and create an open enrollment school.

Background/Rationale: After a year of community study during the 2011-12 school year, SCUSD's Design Team recommended that A. M. Winn become a Waldorf-inspired program. The program was approved by the Board of Education in June of 2012, and Waldorf training and instruction began with Kindergarten and has added one grade per year since then. Included in the Design Team recommendation was the proposal that the school become an open enrollment school when the Waldorf program moved into the intermediate grades. Making A. M. Winn an open enrollment school would allow all neighborhood families the ability to choose the program and also allow access to other interested families as well.

Financial Considerations: N/A

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

Documents Attached:

1. Executive Summary

Estimated Time of Presentation: N/A

Submitted by: Mary Hardin Young, Area Assistant Superintendent

Approved by: Lisa Allen, Deputy Superintendent

Board of Education Executive Summary

Deputy Superintendent's Office

AM Winn Boundary

December 8, 2016



I. OVERVIEW / HISTORY

Between March, 2011, and January, 2012, the Sacramento City Unified School District Board of Education received regular updates on the Design Team work at A. M. Winn. As a result, the Board took action to open a Waldorf-inspired program on the A. M. Winn campus for the fall of 2012. Waldorf education was introduced at the Kindergarten level that fall to advance one grade level per year. The boundary for the school remained in place, but the implementation timeline proposed that the school become Open Enrollment when the Waldorf classes entered the intermediate grades. The existing boundary would be redistributed to Abraham Lincoln and James Marshall elementary schools. This would allow all neighborhood families the ability to choose the Waldorf program while ensuring each child is assigned a spot at a traditional neighborhood school as well.

II. DRIVING GOVERNANCE

BP 5116 – School Attendance Boundaries

The Governing Board shall regularly review school attendance boundaries, taking into Account school capacities and enrollment data, geographic features, student safety and transportation, racial and ethnic balance, educational programs and community input.

III. BUDGET

N/A

IV. GOALS, OBJECTIVES, AND MEASURES

The SCUSD Board of Education voted on June 14, 2011 to establish a Waldorf-inspired program at A. M. Winn. An Open Enrollment process needs to be established for the school to ensure that parents, who live within the current boundary but are looking for a traditional neighborhood school, have equitable access to a school. This would also allow families who are desirous of a Waldorf education the opportunity for their child to attend A. M. Winn through SCUSD's Open Enrollment process. All existing A. M. Winn students will be grandfathered into the school.

V. MAJOR INITIATIVES

Continue district progress in identifying school boundaries for prospective SCUSD students.

Board of Education Executive Summary

Deputy Superintendent's Office

AM Winn Boundary

December 8, 2016



VI. RESULTS

Establish the Open Enrollment process for A. M. Winn Waldorf, and redistribute the existing boundary area between Abraham Lincoln and James Marshall.

VII. LESSONS LEARNED / NEXT STEPS

Next Steps:

- Add A. M. Winn to the Open Enrollment process for SCUSD, and begin advertising prior to Kindergarten registration, from January 17 through January 31st, and the Open Enrollment period for elementary, scheduled for February 7th through February 21st.
- Schedule meetings for interested parents to learn more about the Waldorf program and instructional practices.
- Establish and advertise the new boundaries for Abraham Lincoln and James Marshall, and notify impacted communities.
- Add Abraham Lincoln and James Marshall addresses to the SCUSD's school locator to better assist prospective families.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1e

Meeting Date: December 8, 2016

Subject: Approve Revision of Appendix of Board Bylaw 9270: Conflict of Interest

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

Division: Legal Services

Recommendation: Adopt revision to Appendix of Board Bylaw 9270: Conflict of Interest.

Background/Rationale: The Political Reform Act requires every local government agency to review and revise if necessary, its conflict-of-interest bylaw biennially. As required, by October 1, 2016, the District submitted to the County Board of Supervisors a notice indicating that an amendment to the Bylaw's Appendix is necessary. After a review of Board Bylaw 9270, it is apparent that updates to the Appendix are needed in order to align it with the District's changes to positions and overall organizational structure. Previous updates to Board Bylaw 9270 have occurred in 2014, and in every even year previous thereto.

Financial Considerations: N/A

LCAP Goal(s): Operational Excellence

Documents Attached:

1. Executive Summary
2. Red-lined version of BB 9270 with Appendix
3. Clean version BB 9270 with Appendix.

<p><u>Estimated Time of Presentation:</u> N/A</p> <p><u>Submitted by:</u> Raoul Bozio, Legal Services Manager</p> <p><u>Approved by:</u> José L. Banda, Superintendent</p>

Board of Education Executive Summary

Department Name: Legal Services

Agenda Title: Revision to Appendix of Board Bylaw 9270, Conflict of Interest

Date of Board Meeting: December 8, 2017



I. OVERVIEW / HISTORY: The Political Reform Act requires every local government agency to review and revise if necessary, its conflict-of-interest bylaw biennially. As required, by October 1, 2016, the District submitted to the County Board of Supervisors a notice indicating that an amendment to the Bylaw's Appendix is necessary. After a review of Board Bylaw 9270, it is apparent that updates to the Appendix are needed in order to align it with the District's changes to positions and overall organizational structure. Previous updates to Board Bylaw 9270 have occurred in 2014, and in every even year previous thereto.

II. DRIVING GOVERNANCE: The Political Reform Act, Government Code Section 81000 *et seq.*, requires every local government agency to review and update its conflict-of-interest code biennially.

III. BUDGET: No measurable impact.

IV. GOALS, OBJECTIVES, AND MEASURES: The goal of this action is to ensure compliance with the Political Reform Act's requirements that public agency decision makers disclose any potential conflicts of interest. In light of the District's Departmental re-organization and new positions that have been created over the previous two years, only an amendment to the appendix is necessary in order to ensure that required employees comply with the annual, as well as taking and leaving office, disclosure requirements of potential conflict of interests. Completing this revision will maintain the District as a transparent entity that is in compliance with California public entity laws.

V. MAJOR INITIATIVES

Operational Excellence

VI. RESULTS

N/A

VII. LESSONS LEARNED / NEXT STEPS

N/A

Sacramento City USD

Board Bylaw

Conflict-of-Interest

BB 9270

Board Bylaws

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict-of-interest and, as necessary, shall abstain from participating in the decision.

Conflict-of-Interest Code

The district's conflict-of-interest code shall be comprised of the terms of the 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with an Appendix specifying designated positions and the specific types of disclosure category required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict-of-interest code in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

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(cf. 9320 – Meetings and Notices)

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Assuming Office statement covering the 12 months prior to the date the assuming office or position date. These statements shall be available for public inspection and reproduction. (Government Code 81008)

Upon receiving the statements from designated employees, the district shall make and retain copies and shall forward the originals to the appropriate county agency.

Financial Interest

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty
2. That of a recipient of public services generally provided by the public body or board of which s/he is a member, on the same terms and conditions as if he/she were not a member of the Board
3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091
4. That of a spouse of an officer or employee of a public agency if his/her spouse's employment or office holding has existed for at least one year prior to his/her election or appointment
5. That of a nonsalaried member of a nonprofit corporation, provided that such interest is disclosed to the Board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records
6. That of a noncompensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the district and its Board and provided further that such interest is noted in its official records
7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity, unless the contract directly involves the department of the

governmental entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records

8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. (Government Code 1091.5)

A Board member shall not be deemed to be financially interested in a contract if he/she has only a remote interest in the contract and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. Remote interests are specified in Government Code 1091(b); they include, but are not limited to, the interest of a parent in the earnings of his/her minor child. (Government Code 1091)

A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel matters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents, children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

Disqualification for Board Members Who Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict-of-interest and immediately prior to the consideration of the matter, do all of the following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict-of-interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (Government Code 87105)
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. This Board member shall not be counted toward achieving a quorum while the item is discussed. (Government Code 87105; 2 CCR Section 18702.5)
3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (Government Code 87105)

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during the consent calendar. (2 CCR Section 18702.5)

A Board member who has recused himself/herself from participating in a matter may speak on the matter during the time that the general public speaks on the matter. The Board member shall recuse himself/herself from voting on the matter and leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public. (Government Code 87105; 2 CCR 18702.5)

If the Board's decision is made during closed session, the public identification may be made orally during the open session before the Board goes into closed session and shall be limited to a declaration that his/her recusal is because of a conflict-of-interest pursuant to Government Code 87100. The Board member shall not be present when the decision is considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the Board's decision. (2 CCR 18702.5)

(cf. 3430 - Investing)

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Board members or employees shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board member's duties as an officer of the district or with the employee's position in the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 – Non-school Employment)

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Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code 89506.

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Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

APPENDIX

DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

Category 1

Persons occupying the following positions are designated employees in Category 1:

Members of the Board of Education

Superintendent

Deputy Superintendent

Chief Academic Officer

Chief Business Officer

Chief Communications Officer

Chief Human Resources Officer

Chief of Schools

Chief Operations Officer

Chief of Staff

Chief Strategy Officer

Chief Information Officer

Designated persons in this category must report:

- A. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests shall include any leasehold, beneficial or ownership interest or option to acquire such interest in real property;
- B. Investments or business positions in or income from sources which:
 - 1) Are engaged in the acquisition or disposal of real property within the district;
 - 2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district; or
 - 3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district.

Category 2

Persons occupying the following positions are designated employees in Category 2:

Deputy Superintendent's Office

- Deputy Superintendent
- Area Assistant Superintendent
- Area Assistant Superintendent of Equity
- ~~Assistant Superintendent, Facility Support Services~~
- Director, Integrated Support Services
- Director, Enrollment Center
- ~~Director, Planning, Construction and Operations~~
- Director, Student Hearing and Placement
- Director, Strategy and Innovation Office
- Director Innovative Schools
- Director, Youth Development
- Director, Behavior and Re-Entry
- Director, Social and Emotional Learning
- Manager, Legal Services

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Academic Office

- Assistant Superintendent, Curriculum and Instruction
- Director, Child Development
- Director, Multilingual Literacy
- Director, Special Education
- ~~Director, High School Reform Initiatives~~

- Director, State and Federal Programs
- Director, Adult Education
- Director, College/Career Readiness
- Director, Teacher and Leadership Development

Schools Office

- Director Assessment, Research and Evaluation Education
- Director, Youth Development

Business Services

- ~~Assistant Superintendent, Information Education Technology~~
- Chief Information Officer, Technology Services
- Director, Accounting Services
- Director, Budget Services
- ~~Director, Risk Management~~
- Director, ~~Benefits & Compensation~~ Compensation and Benefits
- Manager, Purchasing ~~and Warehouse~~

Human Resource Services

- Assistant Superintendent, Labor Relations
- ~~Assistant Superintendent, Human Resource and Employee Compensation Services~~
- Director, Employee Relations
- Director, Human Resource Services
- Director, Human Resource Services

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Operations

- Director, Facilities Maintenance and Resource Management ~~Facilities and Maintenance~~
- Director, Facilities and Management Operations
- Director, Distribution Services
- Director, Nutrition Services

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Strategy and Innovation

- Director, Strategy and Innovation
- Director, Innovative Schools

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Designated persons in this category must report investments or business positions in or income from sources which:

- Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs; or
- Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this

category, a principal's department is his/her entire school.

Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis, as recommended by General Counsel to the Superintendent and the Board of Trustees. The determination shall be written and include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict-of-interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party
- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict-of-interest code. (2 CCR 18701)

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

41015 Investments

FAMILY CODE

[297.5 Rights, protections, and benefits of registered domestic partners](#)

GOVERNMENT CODE

[1090-1099 Prohibitions applicable to specified officers](#)

[1125-1129 Incompatible activities](#)

[81000-91014 Political Reform Act of 1974, especially:](#)

[82011 Code reviewing body](#)

[82019 Definition, designated employee](#)

[82028 Definition, gift](#)

[82030 Definition, income](#)

[82033 Definition, interest in real property](#)

[82034 Definition, investment](#)

[87100-87103.6 General prohibitions](#)

[87200-87210 Disclosure](#)

[87300-87313 Conflict of interest code](#)

[87500 Statements of economic interests](#)

[89501-89503 Honoraria and gifts](#)

[89506 Ethics; travel](#)

[91000-91014 Enforcement](#)

PENAL CODE

[85-88 Bribes](#)

REVENUE AND TAXATION CODE

[203 Taxable and exempt property - colleges](#)

CODE OF REGULATIONS, TITLE 2

[18110-18997 Regulations of the Fair Political Practices Commission, especially:](#)

[18700-18707 General prohibitions](#)

[18722-18740 Disclosure of interests](#)

[18750.1-18756 Conflict of interest codes](#)

COURT DECISIONS

[McGee v. Balfour Beatty Construction, LLC, et al. \(4/12/16, No. B262850\)](#)

[Davis v. Fresno Unified School District \(2015\) 237 Cal.App.4th 261](#)

[Klistoff v. Superior Court, \(2007\) 157 Cal.App.4th 469](#)

[Thorpe v. Long Beach Community College District, \(2000\) 83 Cal.App.4th 655](#)

[Kunec v. Brea Redevelopment Agency, \(1997\) 55 Cal.App.4th 511](#)

ATTORNEY GENERAL OPINIONS

[92 Ops.Cal.Atty.Gen. 26 \(2009\)](#)

[92 Ops.Cal.Atty.Gen. 19 \(2009\)](#)

[89 Ops.Cal.Atty.Gen. 217 \(2006\)](#)

[86 Ops.Cal.Atty.Gen. 138\(2003\)](#)

[85 Ops.Cal.Atty.Gen. 60 \(2002\)](#)

[82 Ops.Cal.Atty.Gen. 83 \(1999\)](#)

[81 Ops.Cal.Atty.Gen. 327 \(1998\)](#)

[80 Ops.Cal.Atty.Gen. 320 \(1997\)](#)

[69 Ops.Cal.Atty.Gen. 255 \(1986\)](#)

[68 Ops.Cal.Atty.Gen. 171 \(1985\)](#)

[65 Ops.Cal.Atty.Gen. 606 \(1982\)](#)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

Legal Reference:

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1006 Qualifications for holding office

35107—School district employees

35230-35240—Corrupt practices, especially:

35233—Prohibitions applicable to members of governing boards

41000-41003—Moneys received by school districts

FAMILY CODE

297.5—Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099—Prohibitions applicable to specified officers

1125-1129—Incompatible activities

81000-91014—Political Reform Act of 1974, especially:

82011—Code reviewing body

87100-87103.6—General prohibitions

87200-87210—Disclosure

87300-87313—Conflict of interest code

87500—Statements of economic interests

89501-89503—Honoraria and gifts

91000-91014—Enforcement

PENAL CODE

85-88—Bribes

CODE OF REGULATIONS, TITLE 2

18110-18997—Regulations of the Fair Political Practices Commission, especially:

18702.5—Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONS

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

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~~Institute of Local Government: <http://www.ca-ilg.org>~~

Bylaw SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

revised: April 2, 2001

revised: March 3, 2005

revised: November 6, 2008

revised: December 10, 2009

revised: November 4, 2010

revised: December 20, 2012

revised: December 18, 2014

revised: December 8, 2016

Sacramento City USD

Board Bylaw

Conflict-of-Interest

BB 9270

Board Bylaws

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict-of-interest and, as necessary, shall abstain from participating in the decision.

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3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091
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- B. Investments or business positions in or income from sources which:
 - 1) Are engaged in the acquisition or disposal of real property within the district;
 - 2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district; or
 - 3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district.

Category 2

Persons occupying the following positions are designated employees in Category 2:

Deputy Superintendent's Office

-
- Area Assistant Superintendent
- Assistant Superintendent of Equity
- Director, Integrated Support Services
- Director, Enrollment Center
- Director, Student Hearing and Placement
- Director, Strategy and Innovation Office
- Director Innovative Schools
- Director, Youth Development
- Director, Behavior and Re-Entry
- Director, Social and Emotional Learning
- Manager, Legal Services

Academic Office

- Assistant Superintendent, Curriculum and Instruction
- Director, Child Development
- Director, Multilingual Literacy
- Director, Special Education
- Director, State and Federal Programs
- Director, Adult Education
- Director, College/Career Readiness
- Director, Teacher and Leadership Development

Business Services

- Director, Accounting Services
- Director, Budget Services
- Director, Compensation and Benefits
- Manager, Purchasing

Human Resource Services

- Assistant Superintendent, Labor Relations
- Director, Employee Relations
- Director, Human Resource Services
-

Operations

- Director, Facilities Maintenance and Resource Management
- Director, Facilities and Management Operations
- Director, Distribution Services
- Director, Nutrition Services

Strategy and Innovation

- Director, Strategy and Innovation
- Director, Innovative Schools

Designated persons in this category must report investments or business positions in or income from sources which:

- a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs; or
- b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis, as recommended by General Counsel to the Superintendent and the Board of Trustees. The determination shall be written and include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict-of-interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party
- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict-of-interest code. (2 CCR 18701)

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

41015 Investments

FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

82019 Definition, designated employee

82028 Definition, gift

82030 Definition, income

82033 Definition, interest in real property

82034 Definition, investment

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

89506 Ethics; travel

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

REVENUE AND TAXATION CODE

203 Taxable and exempt property - colleges

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18700-18707 General prohibitions

18722-18740 Disclosure of interests

18750.1-18756 Conflict of interest codes

COURT DECISIONS

McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850)

Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138(2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>
Institute of Local Government: <http://www.ca-ilg.org>

Bylaw SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California
revised: April 2, 2001
revised: March 3, 2005
revised: November 6, 2008
revised: December 10, 2009
revised: November 4, 2010
revised: December 20, 2012
revised: December 18, 2014
revised: December 8, 2016



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1f

Meeting Date: December 8, 2016

Subject: Approve C. K. McClatchy High School Field Trip to Minneapolis, Minnesota, from December 15 through December 18, 2016, for a Speech and Debate Tournament

- 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 Field Trip to Minneapolis, Minnesota, from December 15 to December 18, 2016.

Background/Rationale: On December 15 through December 18, 2016, students from C. K. McClatchy High School will travel by plane to Minneapolis, Minnesota to attend a speech and debate tournament. There will be two chaperones attending with four students.

Financial Considerations: There will be no cost to the district. Expenses will be paid through parent contribution and fundraising.

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

Documents Attached:

1. Out of State Field Trip Documents

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Lisa Allen, Interim Deputy Superintendent Mary Hardin Young, Area Assistant Superintendent</p> <p>Approved by: Jose L. Banda, Superintendent</p>

Sacramento City Unified School District
FIELD TRIP REQUEST FORM
 (USE A SEPARATE FORM FOR EACH TRIP)

Parent Permission Form required for each student field trip. See reference distribution section for details concerning each type of trip.
 School Name CK McClatchy Date 11/3/16

Teacher's Name Stephen Goldberg Room # _____ Telephone #9167120782
 Fax # 9165512181

Field Trip Destination Minneapolis, MN

Local (50 mile radius) Out-of-Town (Beyond 50 mile radius) Overnight

Out-of-State/Country Involving Swimming or Wading Unusual Activities

Route Fly from Sacramento to Minneapolis

Educational nature of field trip/excursion Debate tournament

Depart Date 12/15/16 Time 10:00 am am/pm Return Date 12/18/16 Time 10:00 pm am/pm

TRANSPORTATION will be provided by: Walking School Bus – Contact Transportation Field Trip Office
 Chartered Bus Company Certified: yes no – Check Risk Management Web Site
 Private Vehicle – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Parent Driver – Must have fingerprint clearance, check with Volunteer Office.
 Faculty Driver – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Public Transportation Train Commercial Airline Other: _____

Funding Source CKM Debate Boosters Financial Assistance Available? yes no

Number of students participating: 4

Adult Supervisors/ Drivers:	DRIVER		DRIVER
1) <u>Thuy Dao</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:

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 11/7/16

Risk Management Approval (Unusual Activities) [Signature] Date 11/20/16

Segment Administrator Approval [Signature] Date 11/28/16

Distribution: Refer to Field Trip Information Form RSK 106F for the forms and distribution required for each trip:

- Local Trip: (50 mile radius) - Submit to Principal for approval. Maintain all documents at site.
- Out-Of-Town: (beyond 50 mile radius) - Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment Administrator 10 days 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 Segment Administrator and Risk Management 6 weeks prior to trip. **Must purchase Special Event Liability Insurance.**
- Out-of-State/Country: Submit to Principal for approval then forward to Segment Administrator and Risk Management **SIX (6) WEEKS** prior to trip. Must have Superintendent and Board approval prior to trip. Segment Administrator will submit for Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board.

Maintain a copy of all forms at site for 2 years. Approved forms will be returned by Segment Administrator

Sacramento City Unified School District
**OUT-OF-STATE OR OUT-OF-COUNTRY
 TRAVEL REQUEST**

School Name CK McClatchy Date 11/3/16

Teacher's Name Stephen Goldberg Room # _____ Telephone # 9167120782

Field Trip Destination Minneapolis, MN

Reason for travel Debate tournament

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 for review before signing. Risk management approval required.

Attach a detailed itinerary for each day: _____

Signed *Stephen Goldberg*
 Teacher

Approvals: _____ 11/7/16

Principal _____ Date

[Signature] 11/28/16
 Risk Management Dept. Date

[Signature] 11/28/16
 Segment Administrator Date

[Signature] 11/28/16
 Superintendent Date

Board Approval Date _____



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1g

Meeting Date: December 8, 2016

Subject: Approve C. K. McClatchy High School Field Trip to Spokane, Washington, from January 5 through January 8, 2017, for a Speech and Debate Tournament

- 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 Field Trip to Spokane, Washington, from January 5 to January 8, 2017.

Background/Rationale: On January 5 through January 8, 2017, students from C. K. McClatchy High School will travel by plane to Spokane, Washington, to attend a speech and debate tournament. There will be two chaperones attending with four students.

Financial Considerations: There will be no cost to the district. Expenses will be paid through parent contribution and fundraising.

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

Documents Attached:

1. Out of State Field Trip Documents

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Lisa Allen, Interim Deputy Superintendent Mary Hardin Young, Area Assistant Superintendent</p> <p>Approved by: Jose L. Banda, Superintendent</p>

Sacramento City Unified School District
FIELD TRIP REQUEST FORM
 (USE A SEPARATE FORM FOR EACH TRIP)

Parent Permission Form required for each student field trip. See reference distribution section for details concerning each type of trip.

School Name CK McClatchy Date 11/17/16

Teacher's Name Stephen Goldberg Room # _____ Telephone # 9167120782

Fax # 9165512196

Field Trip Destination Gonzaga University, Spokane, Washington

Local (50 mile radius) Out-of-Town (Beyond 50 mile radius) Overnight

Out-of-State/Country Involving Swimming or Wading Unusual Activities

Route Fly from Sacramento to Spokane

Educational nature of field trip/excursion Debate tournament 1/5/17

Depart Date 1/5/17 Time 10:00 pm am/pm Return Date 1/8/17 Time 9:30 pm am/pm

TRANSPORTATION will be provided by: Walking School Bus -- Contact Transportation Field Trip Office

Chartered Bus Company Certified: yes no -- Check Risk Management Web Site

Private Vehicle -- Complete Volunteer Personal Automobile Use Form for each vehicle and driver.

Parent Driver -- Must have fingerprint clearance, check with Volunteer Office.

Faculty Driver -- Complete Volunteer Personal Automobile Use Form for each vehicle and driver.

Public Transportation Train Commercial Airline Other: _____

Funding Source McClatchy Debate Boosters Financial Assistance Available? yes no

Number of students participating: 4

Adult Supervisors/ Drivers:	DRIVER	DRIVER
1) <u>Betsy Long</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:		
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

AP Principal Approval [Signature] Date 11/28/16

Risk Management Approval (Unusual Activities) [Signature] Date 11/28/16

Segment Administrator Approval [Signature] Date 11/28/16

- Distribution:** Refer to Field Trip Information Form RSK 106F for the forms and distribution required for each trip:
- Local Trip:** (50 mile radius) - Submit to Principal for approval. Maintain all documents at site.
 - Out-Of-Town:** (beyond 50 mile radius) - Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
 - Overnight Trip:** Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
 - Trip Involving Swimming or Wading:** Submit to Principal for approval then forward to Segment Administrator 10 days 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 Segment Administrator and Risk Management 6 weeks prior to trip. Must purchase Special Event Liability Insurance.
 - Out-of-State/Country:** Submit to Principal for approval then forward to Segment Administrator and Risk Management **SIX (6) WEEKS** prior to trip. Must have Superintendent and Board approval prior to trip. Segment Administrator will submit for Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board.

Maintain a copy of all forms at site for 2 years. Approved forms will be returned by Segment Administrator

Print Form

Submit by Email

Sacramento City Unified School District
**OUT-OF-STATE OR OUT-OF-COUNTRY
 TRAVEL REQUEST**

School Name CK McClatchy Date 11/17/16
 Teacher's Name Stephen Goldberg Room # _____ Telephone # 9167120782

Field Trip Destination Gonzaga University, Spokane, Washington

Reason for travel Debate tournament

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 for review before signing. Risk management approval required.

Attach a detailed itinerary for each day: _____

Signed *Stephen Goldberg*
 Teacher

Approvals: _____
 AP Principal Dobrescu Date 11/28/16

[Signature] Date 11/28/16
 Risk Management Dept.

[Signature] Date 11/28/16
 Segment Administrator

[Signature] Date 11/29/16
 Superintendent

Board Approval Date _____



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1h

Meeting Date: December 8, 2016

Subject: Approve Staff Recommendations for Expulsion #7, #8, and #9, 2016-17

- 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 #7, #8, and #9, 2016-17.

Background/Rationale: None

Financial Considerations: None

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

Documents Attached: N/A

Estimated Time of Presentation: N/A

Submitted by: Lisa Allen, Chief of Schools and
Stephan Brown, Director II

Approved by: Jose L. Banda, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1i

Meeting Date: December 8, 2016

Subject: Approve Minutes of the November 3, 2016, 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 3, 2016, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the November 3, 2016, Board of Education Regular Meeting

Estimated Time of Presentation: N/A

Submitted by: José L. Banda, Superintendent

Approved by: N/A



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Christina Pritchett, President, (Trustee Area 3)
Jay Hansen, Vice President, (Trustee Area 1)
Jessie Ryan, Second Vice President, (Trustee Area 7)
Ellen Cochrane, (Trustee Area 2)
Gustavo Arroyo, (Trustee Area 4)
Diana Rodriguez, (Trustee Area 5)
Darrel Woo, (Trustee Area 6)
Natalie Rosas, Student Member

Thursday, November 3, 2016

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

MINUTES

2016/17-7

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 4:35 p.m. by President Pritchett, and roll was taken.

Members Present:

President Christina Pritchett
Second Vice President Jessie Ryan
Ellen Cochrane
Darrel Woo

Members Absent:

Vice President Jay Hansen (arrived at 4:38 p.m.)
Gustavo Arroyo (arrived at 4:40 p.m.)
Diana Rodriguez (arrived at 4:45 p.m.)

A quorum was reached.

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

None

3.0 CLOSED SESSION

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

- 3.1 *Government Code 54956.9 - Conference with Legal Counsel – Anticipated Litigation:*
 - a) *Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9*
 - b) *Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining CSA, SCTA, SEIU, Teamsters, UPE, Unrepresented Management*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Government Code 54956.8 – Conference with Real Property Negotiators:*
Property: APN 002-0010-049, 002-0010-052, 002-0010-056, 002-0010-063
Agency Negotiator: José L. Banda, Superintendent SCUSD
Negotiating Parties: Sacramento City Unified School District and Downtown Railyard Venture, LLC
Under Negotiation: Price and Terms
- 3.5 *Government Code 54956.8 – Conference with Real Property Negotiators:*
Property: 2718 G Street, Sacramento
Agency Negotiator: José L. Banda, Superintendent SCUSD
Negotiating Parties: Bardis Homes and Mogavero Architects; Capitol INDIE Collective, Inc.; Marshall LLC and SCUSD
Under Negotiation: Price and Terms
- 3.6 *Government Code 54957 - Public Employee Performance Evaluation:*
 - a) *Superintendent*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:55 p.m. by President Pritchett.

Members Present:

President Christina Pritchett
Vice President Jay Hansen
Second Vice President Jessie Ryan
Ellen Cochran
Diana Rodriguez
Darrel Woo
Student Member Natalie Rosas

The Pledge of Allegiance was led by Red Ribbon Week Contest Winners from Isador Cohen Elementary School. Certificates of Achievement were presented by President Pritchett to the school, to teacher Brittany Horrell-Thompson for her Kindergarten/First Grade class, and to teacher Elaine Shin for her Second/Third Grade class.

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

None.

6.0 AGENDA ADOPTION

President Pritchett asked for a motion to adopt the agenda. Vice President Hansen moved that Item 10.6 be heard after Item 10.1. This was seconded by President Pritchett and was approved unanimously. A motion was then made by Vice President Hansen to approve the agenda as amended. This was seconded by Member Rodriguez. The Board voted unanimously to adopt the amended agenda.

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:

John Swedensky, Assistant Division Chief at CalPERS with oversight responsibility of the pre-funding programs, spoke about the California Employers' Retiree Benefit Trust fund (CERBT). He clarified what he believes was a misunderstanding of information that was presented in part by CalPERS at the October 20, 2016, Board meeting. He clarified that Matt Goss, the CERBT Program Outreach Manager, does not actually manage the District CERBT assets, nor did he claim to do so at the October 20, 2016 meeting. The management of the District CERBT assets have been delegated by the Board to the CalPERS Board of Administration, and on a daily basis the District CERBT assets are managed by the CERBT investment office and their diverse team of investment professionals. Mr. Swedensky stated that this clarification is made in reference to information that was posted on the Sacramento City Teachers' Association (SCTA) website the day after the Board meeting. Mr. Swedensky also stated that the website quoted Mr. Goss as saying "you're doing okay", which was out of context. He clarified that Mr. Goss said, "you're doing okay, but you would like to do a lot better moving forward". Lastly he brought up a slide that had been presented which showed the collective funding status of 52 school employers that participated in a CERBT trust fund as of June 30, 2016. The slide depicted that their funded status collectively was at 3 percent. This is true, but the funded status included school entities such as community college districts and county offices of education in addition to K-12 school districts. Of the 52 school employers, 31 are K-12 school districts. Of the 31 K-12 school districts, three districts have very large liabilities that skew the number considerably. If one focused on the 31 school district only, their funded status would be 1.8 percent rather than the 3 percent reported. Excluding the district with the largest accrued liability, the funded status of the remaining 30 increases to 6.6 percent; excluding the district with the next largest accrued liability increased the number to 9.1 percent. If we also exclude the district with the third largest accrued liability (which is the Sacramento City Unified School District), the funded status grows to 14.5 percent. Mr. Swedensky distributed printed information regarding these matters to the Board.

Member Rodriguez thanked Mr. Swedensky for coming tonight to clarify these details on record.

Tariq Hollandsworth, a Senior at Sacramento Charter High School and running back on the football team, presented Second Vice President Ryan a football signed by the entire team. A second signed ball was presented to Chief Strategy Officer Dr. Al Rogers.

Derek Shelton, a Junior at Sacramento Charter High School and quarterback on the football team, invited the Board and public to the upcoming game between Sacramento Charter High School and C. K. McClatchy High School on November 4th at Rio Linda High School. They invited Vice President Hansen and Second Vice President Ryan to be captains at a luncheon for both teams before the game. Yolanda Galicia, who lives near Edward Kemble Elementary School, has concerns about congested traffic during student drop off and pick up.

Member Rodriguez asked Ms. Galicia to speak with incoming Board member Mai Vang and Chief of Operations, Cathy Allen, who were both present.

Tom McElheney, a teacher in the District, spoke on the benefits of having later start.

Vice President Hansen thanked Mr. McElheney for bringing this topic forward and directed him to his teacher representatives to see if SCTA would be willing to be a part of this. Vice President Hansen said he would be happy to then join in the conversation.

Frank DeYoung has concerns about the contents of a robocall he received recently from Hollywood Park Elementary School.

Terrence Gladney spoke about how the District, in an effort to cut back and trim fat, could do work on our own and use existing partners.

8.0 CONSENT AGENDA

2 minutes

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

8.1 Items Subject or Not Subject to Closed Session:

8.1a *Approval of Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Change Notices and Notices of Completion (Gerardo Castillo, CPA)*

8.1b *Approve Personnel Transactions (Cancy McArn)*

8.1c *Approve Revision to Board Policy No. 1312.3: Uniform Complaint Procedures (Raoul Bozio)*

8.1d *Approve Operational Memorandum of Understanding, Special Education Memorandum of Understanding, and Amendment 1 to Operational Memorandum of Understanding for Growth Public Schools (Dr. Al Rogers)*

8.1e *Approve Resolution No. 2911: Resolution Regarding Board Stipends (Christina Pritchett)*

8.1f *Approve Minutes of the October 6, 2016, Board of Education Meeting (José L. Banda)*

A motion was made to approve the Consent Agenda by Vice President Hansen and seconded by President Pritchett. The Board voted 6 to 1 to adopt with Member Rodriguez opposed.

9.0 COMMUNICATIONS

9.1 *Employee Organization Reports:*

Information

- *CSA – No report given.*
- *SCTA – Nikki Milevsky reported on behalf of SCTA.*
- *SEIU – No report given.*
- *Teamsters – No report given.*
- *UPE – Judy Montgomery reported on behalf of UPE.*

9.2 *District Parent Advisory Committees:*

Information

- *Community Advisory Committee - Benita Ayala and Angie Sutherland reported on behalf of the CAC.*
- *District English Learner Advisory Committee – No report given.*
- *Gifted and Talented Education Advisory Committee – No. report given.*
- *Indian Education Parent Committee – No report given.*

9.3 *Superintendent’s Report (José L. Banda)*

Information

Superintendent Banda reported that Hiram Johnson High School, John Still K-8 School, H. W. Harkness Elementary School, Leataata Floyd Elementary School, John Sloat Elementary School, Parkway Elementary School, Woodbine Elementary School, and Susan B. Anthony Elementary School all received school improvement grants. The grants were approved by the State Board of Education. Only 26 schools in the state were awarded School Improvement Grants (SIG). Each school is eligible to receive between \$50,000 and \$2 million dollars per year through the year 2020/2021. This school year will be a planning year in which the schools will engage their communities and staff to determine how to best invest the funds to serve students and families. Growth will have to be shown in Math and English Language Arts each year. The Superintendent thanked District Grant Writer DiAnne Brown for writing and coordinating the grants and staff at the schools for helping in the process. The Superintendent then gave an update on teacher collaborative time and spoke about how the positive working relationships built between adults on campus makes a real difference in instruction, curriculum, and campus culture. He recently visited Tahoe, Pacific, and Camellia Elementary Schools and reported on what he saw regarding the benefits of collaborative time. He also spoke about measures on the ballot that will be voted on November 8th that affect schools across California: Proposition 55, Measure G, and Proposition 58. Lastly, he thanked Chief Communications Officer Gabe Ross for his six and a half years of service to the District and wished him luck in his new position at Los Rios Community College District.

9.4 *President's Report (Christina Pritchett)* **Information**

President Pritchett also thanked Mr. Ross. She gave no other reporting due to the late start of the call back to order after Closed Session.

9.5 *Student Member Report (Natalie Rosas)* **Information**

Student Member Rosas reported on the Student Advisory Council's recent meeting. Their next meeting will be held on November 30th. They are planning next steps for their initiatives for this year.

9.6 *Information Sharing By Board Members* **Information**

Board Member Woo reported that he attended a workshop on local control and continuous improvement that was presented by the California Collaborative for Educational Excellence. A number of District staff also attended, and he looks forward to having them present a workshop covering metrics and rubric moving forward.

Member Rodriguez reported on a meeting she had in October with President Nelsen of California State University, Sacramento (CSUS). They discussed building partnerships regarding dual enrollment. Additionally, she learned from parent Grace Trujillo that we already have a partnership with CSUS at George Washington Carver School of Arts and Science Charter School. Their teachers are credentialed to teach college level English and Math, and the students are earning some college credits. Member Rodriguez would like to expand this to other high schools. She also has been making more frequent visits to Luther Burbank High School. They are doing a lot of visioning about what can be done to improve healthy lifestyles of the students. Member Rodriguez then thanked incoming Board Member for Area 5, Mai Vang, for working with her collaboratively during this time of transition. Lastly, she noted that Target Excellence will be presenting her an award on November 7th at Rosa Parks K-8 School; she invited all to attend.

9.7 *Board Committee Reports* **Information**

Regarding the Facilities Committee, Vice President Hansen deferred to the Facilities Items that are on the agenda.

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

10.1 *Approve Resolution No. 2909: Developer Fee Reports for Fiscal Year Ending June 30, 2016 (Gerardo Castillo, CPA)* **Action**

Chief Business Officer Gerardo Castillo explained the purpose of developer fees and the reason for differences in rates. Rates are volatile and can go down in any particular year as well as up. Some projects are developed by the County and we receive a portion of the fees generated. Mr. Castillo reported that these developments are going away under

Governor Brown. He also went over expenditures paid with the fees generated and debt service. Fees are intended to mitigate the cost impact of students generated by new developments.

Public Comment:

None.

Board Member Comments:

Member Woo motioned to approve the Item. Vice President Hansen seconded; Resolution No. 2909 was passed unanimously.

~~10.2 Approve Local Control and Accountability Plan Parent Advisory Committee Selection (Dr. Al Rogers and Cathy Morrison) (Item moved to Item 10.3) **Action**~~

10.2 Health Benefits and Pension Cost Update (Gerardo Castillo, CPA) (previously Item 10.6) **Information**

Chief Business Officer Gerardo Castillo presented, along with Budget Director Michael Smith and Payroll and Benefits Director Tanisha Turner. They covered the impact of pension employer rate increases, the impact of increases in health benefits, and projected on-going revenues. They gave a summary and asked for questions.

Public Comment:

None.

Board Member Comments:

Vice President Hansen thanked the presenters. He spoke about the importance of paying the monies by having this built into the budget and all future budgets. Otherwise promises to current employees cannot be kept. He noted that John Swedensky of CalPERS came forward and spoke during the public comment portion of tonight's meeting due to information posted on the SCTA website that was unfortunately inaccurate.

Member Rodriguez thanked the presenters. She spoke about the quick response she gets when she has questions and that she takes deference when individuals come forward, without knowledge of what goes into the make-up of budgeting and projections, to have criticism toward the staff.

10.3 Approve Local Control and Accountability Plan Parent Advisory Committee Selection (Dr. Al Rogers and Cathy Morrison) (previously Item 10.2) **Action**

Chief Strategy Officer Dr. Al Rogers and LCAP/SPSA Coordinator Cathy Morrison gave an update on the LCAP Parent Advisory Committee application process and outcomes, reviewed committee role, scope, and facilitation, and discussed the Board appointments.

Public Comment:

None.

Board Member Comments:

The Board announced their appointments to the Local Control and Accountability Plan Parent Advisory Committee as follows:

Ellen Cochrane: Shannon Hardwicke and Carl Pinkston

Gustavo Arroyo: Stephanie Flores and Andrea Harvey-York

Jessie Ryan: Gerine Williams and Pia Wong

Christina Pritchett: Jessica Arriaga and Teresa Cummings

Jay Hansen: Skyler Lewis and Laura Metune

Diana Rodriguez: Frank DeYoung and Laura Vu

Darrel Woo: Camica Edwards and Toni Von Bohannan-Tinker

Superintendent Banda announced the following appointments: David Baker and Priscilla Enriquez

Ms. Morrison stated that all students who applied have also been accepted.

Member Rodriguez asked if alternates will be invited to every meeting as observers. Ms. Morrison replied yes.

Vice President Hansen motioned to approve the appointments, and Member Woo seconded. The motion passed unanimously.

~~10.3 Enrollment and Attendance Center Update (Ken McPeters, Mary Hardin Young, and Elliot Lopez) (Item moved to Item 10.4) **Information**~~

10.4 Enrollment and Attendance Center Update (Ken McPeters, Mary Hardin Young, and Elliot Lopez) (previously Item 10.3) **Information**

Assistant Superintendent Mary Hardin Young presented, along with Director of Enrollment and Attendance Center Ken McPeters and Chief Information Officer Elliot Lopez. Ms. Hardin Young gave some background on the registration process prior to establishment of the Enrollment Center and spoke about the benefits of additional services that are provided at the Center. Mr. McPeters gave additional details of the services and supports provided by the Enrollment Center. He also explained an improvement plan. As part of the improvement plan, Mr. Lopez described a planned web-based enrollment system. Ms. Hardin Young then spoke of possibly opening three to five regional centers during the month of August. She also went over next steps.

Public Comment:

Steve Bruno, Database Administrator for the District, spoke about the benefits of having data consolidated.

Board Member Comments:

Second Vice President Ryan thanked the team and spoke of her recent experience enrolling her daughter at the Enrollment Center which went well. She likes the equity provided by having a central enrollment system. She understands the challenge of trying to meet demands at peak times. She asked

about a hybrid model of having a central enrollment office along with satellite offices. Ms. Hardin Young told how this would be put into place and how equity and quality control would be insured. Second Vice President Ryan said that she hopes senior team members will be at the regional centers to make sure their establishment is as seamless as possible.

Member Rodriguez spoke about the possibility of having parents be able to drop in one or two missing documents at a school site so the site can then scan these pieces to the Enrollment Center. Ms. Hardin Young said some of this is still being researched with Technology Services. There are some identification documents that cannot legally be scanned; the parent must show identification when presenting the documents. However, they are looking into the possibility of having other information scanned from the school site. Member Rodriguez acknowledged the enormous amount of work that enrollment entails, and she thanked the team.

Superintendent Banda also thanked the staff and spoke of a morning in August that he was able to spend at the Enrollment Center. He spoke of the regional centers and the importance of keeping integrity of the data intact. He also spoke of the focus on providing access for parents that experience hardship in getting to the Serna Center. He said that there are plans to increase staffing also.

President Pritchett also thanked the staff. She has concerns about families that do not have transportation to the Enrollment Center. Without coming up some innovative ideas, she cannot continue to support only one centralized location. She likes the idea of scanning documents and asked why families cannot complete registration at school sites. Mr. Lopez said that they are working on the on-line registration system now and have a target of mid-January for deployment. The funding for kiosks has already been approved, and work is being done on the prototypes now. President Pritchett said to let her know how she can support this. She is in support of increasing staff, especially during busy times of the year. She would also like to look at policies, such as accepting out of district transfers.

~~10.4 Adopt Governance Handbook (Nathaniel Browning) (Item moved to Item 10.5)~~ **Action**

10.5 Adopt Governance Handbook (Nathaniel Browning) (previously Item 10.4) **Action**

Special Assistant to the Board of Education Nathaniel Browning presented the Item. He noted that the document as originally provided in the packet for this Board meeting has a revision on page nine, and he distributed revised copies to the Board. He noted that the document is in alignment with the District's Strategic Plan.

Public Comment:
None.

Board Member Comments:

Vice President Hansen motioned to table this Item until the incoming Board members are seated. Member Cochrane seconded the motion. The motion did not pass.

Member Cochrane requested a roll call vote. President Pritchett said she will do a roll call vote on the actual vote. Member Cochrane noted that the two incoming Board members will not have an opportunity for input and perspective regarding this document; however they will be governed by it if

it is approved by the Board. She said the document is well written and has the best intent, and she approves of it and in theory supports it. It is not a tried system however, and she feels they must make sure that this is something that works and to which all Board members adhere. Therefore she will vote no tonight.

Member Arroyo said that there is never a perfect system of governance and there is nothing that precludes the Board from changing and adopting it. During his tenure there have been three different versions of governance, and as this is something that can be changed to better reflect the needs of the Board in time, he will be voting yes.

Member Cochrane pointed out that there is a list of expected behaviors and norms on page five to which the Board members will adhere. She does not feel she adheres to all on the list; the absence of her signature will show that the Board does not have unity on the document, which is one of the intents of having the document. She wants to make sure the document is solid and right before adopting.

Mr. Browning said that the document, except for the correction on page nine, was presented to the Board a month ago for review. Therefore it has been before the Board before. He also noted that the document is largely based on California School Board Association (CSBA) recommendations and that three members of the Board are elected officials for CSBA. He also said the recommendations are based on national and state best practices.

Member Woo said that he agrees with Member Arroyo in that there is no perfect time to approve such a governance handbook. It is a guide to the Board as to how members will behave and is not cast in concrete. As members of a democratic body, hopefully the Board will be able to abide by the parameters which they are placing upon themselves. He understands that deviations may occur from time to time, but that is the nature of human intercourse, and as this has been available for the past month, he feels the new Board members have reviewed it even though they are not yet in a position to opine. The document can be revisited from time to time, and some of the document guidelines require review of certain items on a regular basis. Therefore he moved to adopt the governance handbook.

Vice President Hansen seconded the motion made by Member Woo.

Second Vice President Ryan said she disagrees with Member Cochrane on this occasion because she feels that a Board with the absence of good governance is a recipe for disaster. She is concerned with the effect abuse of power can have on staff morale. Putting in place norms and expectations based on best practices of good governance in other districts across the state bucks some potentially troubling dynamics by putting forth a framework for shared values on how the Board should operate. Beyond that, she wants the Board members elect to know that support of this document is on the condition that there is opportunity to make adjustments in the future.

Member Cochrane stated for the public record that she did provide input when given the opportunity and has reviewed the document and discussed it. She said that moving forward should not be based on the belief that this is a good idea; it should work correctly and not have to be tinkered with later. She has concerns about the absence of input from the two new Board members not yet seated and the input of exiting Board members who will no longer be here.

Member Rodriguez thanked Mr. Browning. She noted that a CSBA consultant came and spoke about the document. Also, many of the things contained in the document came as a result of several Board developments with the consultant. Agreement was reached during these consultations. She assured the two new Board members elect that it is a fluid document. She feels it is not something to redevelop

but something on which to build.

President Pritchett thanked Mr. Browning for his hard work on this document. She reiterated that the document is not meant to bind the Board but to guide. As students in the classroom are expected to abide by rules and behaviors, the Board should be expected to do the same. She hopes that the adoption of this document will show the Board's commitment to continuous improvement. In relation to the Board and staff communication protocol, she asked that Mr. Browning bring forward a quarterly report under Consent Agenda that outlines all Board requests. This would include who made the request and when, as well as how long it took to fulfill each request. This will ensure accountability for both Board and staff in relation to request for work and will help to ensure a positive working relationship between the Board and Superintendent. President Pritchett then asked the Superintendent for a roll call vote.

Member Arroyo - yes

Member Cochrane - no

Vice President Hansen - abstain

President Pritchett - yes

Member Rodriguez - yes

Second Vice President Ryan - yes

Member Woo – yes

The Item passed with five yes votes, one no vote, and one abstention.

~~10.5 Approve Railyards Project School Facilities Agreement (Cathy Allen) (Item moved to Item 10.6) **Action**~~

10.6 Approve Railyards Project School Facilities Agreement (Cathy Allen) (previously Item 10.5) **Action**

Chief of Operations Cathy Allen gave an overview of the project, covered District involvement and outreach, the railyards school facility mitigation agreement process, proposed school sites, highlights of the mitigation agreement, and next steps.

Harold Feiman of Lozano Smith was also present to answer questions. Ms. Allen said they look forward to joining developers at the city council meeting on November 10th pending Board approval of the agreement.

Public Comment:

None.

Board Member Comments:

Vice President Hansen thanked the railyards developers for being very straightforward, honest, and fair. It is a big development for Sacramento, and he feels it will be a big benefit to the community as a whole. The recognition of the importance of schools is much appreciated and something that will be positive for the development as well as for the city and District. He feels the deal negotiated on behalf of students and the community is very fair. He thanked the developers, Ms. Allen, and Superintendent Banda.

Jay Heckenlively with Downtown Railyard Venture agreed with Vice President Hansen and spoke

about the efficiency of the negotiations and the good will exercised on both sides. They are excited about the November 10th city council determination and moving forward.

Vice President Hansen moved to approve the Item and Member Woo seconded. The motion passed four to three with Member Rodriguez voting no and Members Arroyo and Ryan away from the dais.

~~10.6 Health Benefits and Pension Cost Update (Gerardo Castillo, CPA) (Item moved to Item 10.2)~~ **Information**

11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

Receive Information

11.1 Business and Financial Information:

- Enrollment and Attendance Report for Month 1 Ending September 23, 2016

President Pritchett received the Business and Financial Information.

12.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ November 17, 2016, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting
- ✓ December 8, 2016, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Annual Organizational and Workshop Meeting

13.0 ADJOURNMENT

Student Board Member Rosas motioned to adjourn to Closed Session. The motion was seconded by Member Woo and passed unanimously. The Board reconvened into Closed Session at 9:03 p.m. The meeting adjourned out of Closed Session at 10:21 p.m.

José L. Banda, 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 are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1

Meeting Date: December 8, 2016

Subject: Approve Resolution No. 2915: Save Haven School District

- 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: Approve Resolution No. 2915: Safe Haven School District.

Background/Rationale: During the 2016 General election California voters expressed strong support for public schools by embracing bilingual education through Proposition 58, strengthening funding through Proposition 55, and modernizing facilities through Proposition 51. The District is committed to the success of all students and this resolution reaffirms focus on promoting and elevating tolerance, inclusiveness, individualism, equity, unity, and diversity by resolving to work closely with the City, County, and other state and local municipalities and community organizations to ensure our students and families are offered a protected space. In addition, the resolution reaffirms the continuation of past District practices regarding immigration enforcement activities and student files.

Financial Considerations: N/A

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

Documents Attached:

1. Resolution No. 2915

Estimated Time of Presentation: 5 minutes

Submitted by: Second Vice President Jessie Ryan

Approved by: José L. Banda, Superintendent

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

RESOLUTION NO. 2915

RECOGNITION OF A SAFE HAVEN SCHOOL DISTRICT

Whereas, The Sacramento City Unified School Board of Education is committed to the success of all students irrespective of their national origin, ethnicity, religion, sexual orientation, ability, gender, socio-economic status or beliefs.

Whereas, The Declaration of Independence of the United States of America recognizes every individual's right to life, liberty, and the pursuit of happiness;

Whereas, The United States of America was built by diverse peoples, both native and immigrant alike;

Whereas, Education has played a critical role in furthering tolerance and strengthening our society;

Whereas, On November 8, 2016, voters in California and across the nation participated in the democratic process by casting votes;

Whereas, California voters during the 2016 General election expressed strong support for public schools by embracing bilingual education through Proposition 58, strengthening funding sources through Proposition 55, and modernizing school facilities through Proposition 51, and;

Whereas, The University of California, Los Angeles' Civil Rights Project found Sacramento to be the most racially/ethnically integrated major city in the United States and Sacramento City Unified was praised as having the most integrated large public school district in the state.

Whereas, Forty-eight different languages are spoken in Sacramento City Unified School District schools including, Spanish, Hmong, Armenian, Korean, Tagalog, Cantonese, Arabic, Vietnamese, and Russian;

Whereas, 17,104 of 43,082 students in Sacramento City Unified are of Latino/a descent, 34,896 are students of color, and more than 64 percent of students qualify for free and reduced lunch;

Whereas, The national presidential election has resulted in thousands of students and families in Sacramento expressing fear, sadness and concerns for student safety, heightened because of intolerant rhetoric made over the course of the 2016 presidential race;

Whereas, Youth and families across the district have already experienced increased levels of hate speech based on their national origin, ethnicity, religion, or sexual orientation since the election; now, therefore, be it,

Resolved, That the Sacramento City Unified School Board of Education directs the Superintendent to support the creation of a safe haven school district. This status shall include:

- Promoting tolerance and acceptance over hate speech;
- Maintaining that, in compliance with Immigration and Customs Enforcement's (ICE) 2011 policy stating that it will not conduct immigration enforcement activity at any sensitive location, which includes schools, without permission by specific federal law enforcement officials; unless exigent circumstances exist; ICE shall not be allowed to enter school sites without prior written approval from the Superintendent.
- Restricting the sharing of student files that may be used to ascertain the legal status of students;
- Designating SCUSD school sites as safe havens for students, families and the community;
- Allocating the resources necessary to support diversity, inclusion, and the values of a multicultural society;
- Hosting a day of understanding across the District;
- Offering appropriate, focused professional development opportunities for all levels of staff;
- Endorsing a set of unifying activities determined by each school site;

Resolved further, That the Sacramento City Unified School Board work closely with the City, County and other state and local municipalities and community organizations to ensure our students and families are offered a protected space;

Resolved further, That, along with the Los Angeles Unified School District, the Sacramento City Unified School District Board of Education will submit a joint letter to the President-elect, from the BOE, Superintendent, as well as any District students, families, staff, and community partners who would like to be added as signatories, affirming that American ideals celebrated in Sacramento contain core values that include liberty, equality, democracy, individualism, equity, unity, and diversity and that we will continue to safeguard those values;

Resolved further, That the Board reaffirms its focus on promoting and elevating tolerance, inclusiveness and kindness to all students, families and staff at all district school sites;

Resolved further, That the Board reaffirm the authority of the Superintendent to protect the data and identities of any student, family member, or school employee who may be adversely affected by any future policies or executive action that results in the collection of any personally identifiable information to the fullest extent provided by the law; and, be it finally

Resolved further, That the Board shall not allow ICE agents on school sites without receiving prior written approval from the Superintendent;

Resolved further, That the Board reaffirms Sacramento City Unified School District's unequivocal commitment to ensuring a safe educational environment; serving as a safe haven school district for students and families threatened by immigration enforcement or discrimination, to the fullest extent of the law.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.2

Meeting Date: December 8, 2016

Subject: Approve Resolution No. 2913: Renewal of the Charter Petition for St. HOPE Public Schools: Public School 7

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: December 8, 2016)
- Conference/Action
- Action
- Public Hearing

Division: Office of Strategy and Innovation

Recommendation: To conference and take action to approve the renewal of the charter for St. HOPE Public Schools: Public School 7 (PS7).

Background/Rationale: Sacramento City Unified School District received PS7's renewal petition on September 26, 2016 (Charter petition expiration date: June 30, 2017). The Governing Board held a public hearing in accordance with Education Code Section 47607 (b) to consider the level of support for the renewal of PS7 on November 17, 2016. District staff conducted a comprehensive review of the renewal petition and related submissions. The staff's analysis and recommendation will be presented for Board Action on December 8, 2016.

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

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Resolution
3. Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
4. Revised Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
5. Appendices (Proposed): <http://www.scusd.edu/charter-petitions>
6. Additional Appendices (Proposed): <http://www.scusd.edu/charter-petitions>

Estimated Time of Presentation: 10 Minutes

Submitted by: Al Rogers, Ed. D., Chief Strategy Officer and
Jack Kraemer, Innovative Schools and Charter
Oversight, Director

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2913: Renewal of the Charter Petition for St. HOPE Public Schools: Public School 7
December 8, 2016



I. OVERVIEW / HISTORY

Action Proposed:

District Staff recommends approval of the charter renewal for St. HOPE Public Schools: Public School 7 (PS7) for five (5) years, beginning July 1, 2017 until June 30, 2022 with an enrollment cap of 636 students in grades K-8 through the 2021-2022 school year.

History:

PS7 is a public, independent charter school with Kindergarten through 5th grade students located at 5201 Strawberry Lane, Sacramento, CA 95820 and 6th grade through 8th grade students located at 2315 34th Street, Sacramento, CA 95817 on District owned property. Sacramento City Unified School District originally granted PS7's charter petition for establishment on June 2003. The charter petition has been renewed twice and is now due to expire June 30, 2017. Sacramento City Unified School District received a charter renewal petition from PS7 on September 26, 2016, with a mutually agreed upon 30-day extension of the renewal petition timeline requirements. A Public Hearing was held to consider the level of support for the renewal of the charter for PS7 on November 17, 2016.

After reviewing the renewal petition and appendix items, District Staff provided PS7 with numerous areas that needed updates and/or clarification. In response to the District Staff analysis and recommendations, PS7 submitted a revised petition and additional appendix items on November 10, 2016 addressing District Staff's concerns.

II. DRIVING GOVERNANCE

As defined by Education Code Section §47607, a charter school shall meet one of the following criteria before receiving a charter renewal:

- 1) Attained its Academic Performance Index (API) growth target in the prior year or in two of the last three years, or in the aggregate for the prior three years; or
- 2) Ranked in deciles 4 to 10, inclusive, on the API in the prior year or in two of the last three years; or
- 3) Ranked in deciles 4 to 10, inclusive, on the API for a demographically comparable school in the prior year or in two of the last three years; or

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2913: Renewal of the Charter Petition for

St. HOPE Public Schools: Public School 7

December 8, 2016



- 4) The entity that granted the charter determines that the academic performance of the charter school is at least equal to the academic performance of the public schools that the charter school pupils would otherwise have been required to attend.

Due to the suspension of the majority of the California Standards Tests in 2013-14, PS7 does not have a 2016 Growth API. Schools that do not have a current year API calculation will use either the more recent API score, an average of the three most recent API scores, or an alternate measure that shows an increase in academic achievement (Assembly Bill 484; See Education Code sections 52052(e)(2)(F) and 52052(e)(4)). PS7 meets all three of the API criteria as defined by AB484. Additionally, PS7 had 39%, 32%, 52%, and 94% of their overall students achieve at proficient/advance levels for the 2015-16 CAASPP ELA, Math, Science – 5th, and Science – 8th assessments respectively. When compared to the overall student population of students in SCUSD, the overall PS7 population attained the same level of achievement in ELA, higher in Math, higher in Science – 5th, and higher in Science – 8th.

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

- 1) The charter school presents an unsound educational program for students during the term of its renewal charter; or
- 2) The charter school is demonstrably unlikely to successfully implement the program set forth in the renewal petition; or
- 3) The renewal petition does not contain the necessary affirmations; or
- 4) The Petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purpose of Chapter 10.7 of Division 4 of Title 1 of the Government Code; or
- 5) Where changes to the charter school's operations are proposed, the Renewal Petition does not contain reasonably comprehensive descriptions of the 15 required elements set forth in the Charter Schools Act.

If the Board of Education denies the renewal, the Board must adopt written findings of facts based on any of the above mentioned criteria or standards. In addition, the District "shall consider increases in pupil academic achievement for all groups of pupils served by the charter

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Approve Resolution No. 2913: Renewal of the Charter Petition for
St. HOPE Public Schools: Public School 7
December 8, 2016



school as the most important factor in determining whether to grant a charter renewal.” Ed. Code § 47607(a)(3)(A).

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

District Staff’s Review:

The District Staff reviewed the below listed 15 required elements and the Impact on District (i.e. facilities, District oversight, etc.) in the PS7 renewal petition.

Elements:

- 1) Educational Program
- 2) Measurable Student Outcomes
- 3) Method by Which Pupil Progress is to be Measured
- 4) Governance Structure
- 5) Employee Qualifications
- 6) Health and Safety Procedures
- 7) Means to Achieve a Reflective Racial and Ethnic Balance
- 8) Admissions Requirements
- 9) Financial Audit
- 10) Suspension and Expulsion Procedures
- 11) Staff Retirement Systems
- 12) Attendance Alternative
- 13) Description of Employee Rights
- 14) Dispute Resolution Process
- 15) Procedure for School Closure

Although the originally submitted renewal petition included the above information required, District Staff recommended revisions and additional information to improve the petition. The changes made to the PS7 initial renewal petition are noted on pages 3 and 4 of the Charter School’s revised renewal petition.

Based on the results of the District Staff’s review process of the initial renewal petition, revised renewal petition, initial appendix items, and additional appendix items, District Staff assessed that all fifteen elements are reasonably comprehensive individually

Board of Education Executive Summary

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and collectively. District Staff also assessed that PS7 meets the statutory requirements for renewal.

III. BUDGET

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

Any modifications to the Charter School's petition or operations with significant financial implications would require District approval prior to implementation.

IV. GOALS, OBJECTIVES, AND MEASURES

Not Applicable.

V. MAJOR INITIATIVES

Not Applicable.

VI. RESULTS

PS7's revised renewal petition meets the statutory requirements and recommendations of the District Staff. District Staff recommends that the charter renewal for PS7 be approved.

VII. LESSONS LEARNED / NEXT STEPS

Next Steps:

As the charter authorizer, District will provide continued oversight by conducting annual visits and programmatic audits to review the charter school's records of past performance and future plans regarding academics, finances, and operations. Particularly in the following areas:

- Recruitment efforts for racial/ethnic balance
- Quantity of student exits
- Cash flow management
- Staff Safety Training

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2913: Renewal of the Charter Petition for
St. HOPE Public Schools: Public School 7
December 8, 2016



Additionally, District and PS7 will collaborate on the timely submission of the following:

- Signed Operational Memorandum of Understanding
- Signed Special Education Memorandum of Understanding
- Signed Facility Use Agreement

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

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2913
RESOLUTION TO APPROVE THE PETITION TO RENEW THE CHARTER OF
ST. HOPE PUBLIC SCHOOLS: PUBLIC SCHOOL 7**

WHEREAS, petitioners for St. HOPE Public Schools (“Petitioners”) submitted to Sacramento City Unified School District (“District”) a charter renewal petition (“Petition”), dated September 26, 2016 for St. HOPE Public Schools: Public School 7; and

WHEREAS, following feedback from District staff, the Petition was revised and submitted (“Revised Petition”); and

WHEREAS, the District’s Governing Board held a public hearing on November 17, 2016 and took board action on December 8, 2016; and

WHEREAS, the Governing Board has considered the level of public support for St. HOPE Public Schools: Public School 7 and has reviewed the Revised Petition and all information received with respect to the Revised Petition, including all supporting documentation; and

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

WHEREAS, after analysis of the Revised Petition and the related supplemental materials, the Superintendent and District staff have recommended approval of the Revised Petition.

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby approves the Revised Petition to renew the Charter of St. HOPE Public Schools: Public School 7 for another term.

BE IT FURTHER RESOLVED the term of the charter shall be for five (5) years, beginning on July 1, 2017 and expiring June 30, 2022.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 8th day of December, 2016, by the following vote:

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

José L. Banda
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.3

Meeting Date: December 8, 2016

Subject: Approve Resolution No. 2914: Renewal of the Charter Petition for St. HOPE Public Schools: Sacramento Charter High School

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: December 8, 2016)
- Conference/Action
- Action
- Public Hearing

Division: Office of Strategy and Innovation

Recommendation: To conference and take action to approve the renewal of the charter for St. HOPE Public Schools: Sacramento Charter High School.

Background/Rationale: Sacramento City Unified School District received Sacramento Charter High School's renewal petition on September 26, 2016 (Charter petition expiration date: June 30, 2017). The Governing Board held a public hearing in accordance with Education Code Section 47607 (b) to consider the level of support for the renewal of Sacramento Charter High School on November 17, 2016. District staff conducted a comprehensive review of the renewal petition and related submissions. The staff's analysis and recommendation will be presented for Board Action on December 8, 2016.

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

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Resolution
3. Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
4. Revised Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
5. Appendices (Proposed): <http://www.scusd.edu/charter-petitions>
6. Additional Appendices (Proposed): <http://www.scusd.edu/charter-petitions>

Estimated Time of Presentation: 10 Minutes

Submitted by: Al Rogers, Ed. D., Chief Strategy Officer and
Jack Kraemer, Innovative Schools and Charter
Oversight, Director

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2914: Renewal of the Charter for St. HOPE Public Schools: Sacramento Charter High School
December 8, 2016



I. OVERVIEW / HISTORY

Action Proposed:

District Staff recommends approval of the charter renewal for St. HOPE Public Schools: Sacramento Charter High School for five (5) years, beginning July 1, 2017 until June 30, 2022 with an enrollment cap of 1,008 students in grades 9-12 through the 2021-2022 school year.

History:

Sacramento Charter High School is a public, independent charter school with 9th through 12th grade students located at 2315 34th Street, Sacramento, CA 95817 on District owned property. Sacramento City Unified School District originally granted Sacramento Charter High School's charter petition for establishment on July 2003. The charter petition has been renewed twice and is now due to expire June 30, 2017. Sacramento City Unified School District received a charter renewal petition from Sacramento Charter High School on September 26, 2016, with a mutually agreed upon 30-day extension of the renewal petition timeline requirements. A Public Hearing was held to consider the level of support for the renewal of the charter for Sacramento Charter High School on November 17, 2016.

After reviewing the renewal petition and appendix items, District Staff provided Sacramento Charter High School with numerous areas that needed updates and/or clarification. In response to the District Staff analysis and recommendations, Sacramento Charter High School submitted a revised petition and additional appendix items on November 10, 2016 addressing District Staff's concerns.

II. DRIVING GOVERNANCE

As defined by Education Code Section §47607, a charter school shall meet one of the following criteria before receiving a charter renewal:

- 1) Attained its Academic Performance Index (API) growth target in the prior year or in two of the last three years, or in the aggregate for the prior three years; or
- 2) Ranked in deciles 4 to 10, inclusive, on the API in the prior year or in two of the last three years; or
- 3) Ranked in deciles 4 to 10, inclusive, on the API for a demographically comparable school in the prior year or in two of the last three years; or

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2914: Renewal of the Charter for St. HOPE Public Schools: Sacramento Charter High School
December 8, 2016



- 4) The entity that granted the charter determines that the academic performance of the charter school is at least equal to the academic performance of the public schools that the charter school pupils would otherwise have been required to attend.

Due to the suspension of the majority of the California Standards Tests in 2013-14, Sacramento Charter High School does not have a 2016 Growth API. Schools that do not have a current year API calculation will use either the more recent API score, an average of the three most recent API scores, or an alternate measure that shows an increase in academic achievement (Assembly Bill 484; See Education Code sections 52052(e)(2)(F) and 52052(e)(4)). Sacramento Charter High School meets API criteria 2 and 3 as defined by AB484. Additionally, Sacramento Charter High School had 56% and 24% of their 11th grade students achieve at proficient/advance levels for the 2015-16 CAASPP ELA and Math assessments respectively while the 10th grade students achieved at the 51% proficient/advance levels for the Science assessment. When compared to the respective student populations in SCUSD, Sacramento Charter High School's population attained higher levels of achievement in ELA, lower in Math, and higher in Science.

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

- 1) The charter school presents an unsound educational program for students during the term of its renewal charter; or
- 2) The charter school is demonstrably unlikely to successfully implement the program set forth in the renewal petition; or
- 3) The renewal petition does not contain the necessary affirmations; or
- 4) The Petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purpose of Chapter 10.7 of Division 4 of Title 1 of the Government Code; or
- 5) Where changes to the charter school's operations are proposed, the Renewal Petition does not contain reasonably comprehensive descriptions of the 15 required elements set forth in the Charter Schools Act.

If the Board of Education denies the renewal, the Board must adopt written findings of facts based on any of the above mentioned criteria or standards. In addition, the District "shall consider increases in pupil academic achievement for all groups of pupils served by the charter

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2914: Renewal of the Charter for St. HOPE Public Schools: Sacramento Charter High School
December 8, 2016



school as the most important factor in determining whether to grant a charter renewal.” Ed. Code § 47607(a)(3)(A).

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

District Staff’s Review:

The District Staff reviewed the below listed 15 required elements and the Impact on District (i.e. facilities, District oversight, etc.) in the Sacramento Charter High School renewal petition.

Elements:

- 1) Educational Program
- 2) Measurable Student Outcomes
- 3) Method by Which Pupil Progress is to be Measured
- 4) Governance Structure
- 5) Employee Qualifications
- 6) Health and Safety Procedures
- 7) Means to Achieve a Reflective Racial and Ethnic Balance
- 8) Admissions Requirements
- 9) Financial Audit
- 10) Suspension and Expulsion Procedures
- 11) Staff Retirement Systems
- 12) Attendance Alternative
- 13) Description of Employee Rights
- 14) Dispute Resolution Process
- 15) Procedure for School Closure

Although the originally submitted renewal petition included the above information required, District Staff recommended revisions and additional information to improve the petition. The changes made to the Sacramento Charter High School initial renewal petition are noted on pages 3 and 4 of the Charter School’s revised renewal petition.

Based on the results of the District Staff’s review process of the initial renewal petition, revised renewal petitions, initial appendix items, and additional appendix items, District Staff assessed that all fifteen elements are reasonably comprehensive individually

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2914: Renewal of the Charter for St. HOPE Public Schools: Sacramento Charter High School
December 8, 2016



and collectively. District Staff also assessed that Sacramento Charter High School meets the statutory requirements for renewal.

III. BUDGET

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

Any modifications to the Charter School's petition or operations with significant financial implications would require District approval prior to implementation.

IV. GOALS, OBJECTIVES, AND MEASURES

Not Applicable.

V. MAJOR INITIATIVES

Not Applicable.

VI. RESULTS

Sacramento Charter High School's revised renewal petition meets the statutory requirements and recommendations of the District Staff. District Staff recommends that the charter renewal for Sacramento Charter High School be approved.

VII. LESSONS LEARNED / NEXT STEPS

Next Steps:

As the charter authorizer, District will provide continued oversight by conducting annual visits and programmatic audits to review the charter school's records of past performance and future plans regarding academics, finances, and operations. Particularly in the following areas:

- Recruitment efforts for racial/ethnic balance
- Pupil suspension and expulsion policies and practices
- Quantity of student exits

Board of Education Executive Summary

Strategy and Innovation Office

Approve Resolution No. 2914: Renewal of the Charter for St. HOPE Public Schools: Sacramento Charter High School

December 8, 2016



- Cash flow management
- Staff Safety Training

Additionally, District and Sacramento Charter High School will collaborate on the timely submission of the following:

- Signed Operational Memorandum of Understanding
- Signed Special Education Memorandum of Understanding
- Signed Facility Use Agreement

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

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2914
RESOLUTION TO APPROVE THE PETITION TO RENEW THE CHARTER OF
ST. HOPE PUBLIC SCHOOLS: SACRAMENTO CHARTER HIGH SCHOOL**

WHEREAS, petitioners for St. HOPE Public Schools (“Petitioners”) submitted to Sacramento City Unified School District (“District”) a charter renewal petition (“Petition”), dated September 26, 2016 for St. HOPE Public Schools: Sacramento Charter High School; and

WHEREAS, following feedback from District staff, the Petition was revised and submitted (“Revised Petition”); and

WHEREAS, the District’s Governing Board held a public hearing on November 17, 2016 and took board action on December 8, 2016; and

WHEREAS, the Governing Board has considered the level of public support for St. HOPE Public Schools: Sacramento Charter High School and has reviewed the Revised Petition and all information received with respect to the Revised Petition, including all supporting documentation; and

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

WHEREAS, after analysis of the Revised Petition and the related supplemental materials, the Superintendent and District staff have recommended approval of the Revised Petition.

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby approves the Revised Petition to renew the Charter of St. HOPE Public Schools: Sacramento Charter High School for another term.

BE IT FURTHER RESOLVED the term of the charter shall be for five (5) years, beginning on July 1, 2017 and expiring June 30, 2022.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 8th day of December, 2016, by the following vote:

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

José L. Banda
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.4

Meeting Date: December 8, 2016

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2016,
Submitted by Crowe Horwath LLP

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

Division: Business Services

Recommendation: Receive the Independent Audit Report for the Fiscal Year Ended June 30, 2016, submitted by Crowe Horwath LLP.

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

Crowe Horwath LLP has completed the audit for the 2015-16 fiscal year. State law requires that the Board of Education review the annual audit report. These reports are filed with the County Superintendent, State Department of Education and the State Controller's Office.

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

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

Documents Attached:

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2016, Submitted by Crowe Horwath LLP

<p>Estimated Time of Presentation: 5 Minutes</p> <p>Submitted by: Gerardo Castillo, CPA, Chief Business Officer</p> <p>Approved by: José L. Banda, Superintendent</p>
--

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2016

Submitted by Crowe Horwath LLP

December 8, 2016



I. OVERVIEW/HISTORY:

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

The firm of Crowe Horwath LLP audited the financial statements of the district for the year ended June 30, 2016. The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation and internal controls.

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

II. DRIVING GOVERNANCE:

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

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2016

Submitted by Crowe Horwath LLP

December 8, 2016



III. BUDGET:

The cost of the annual audit for the year ending June 30, 2016 was \$70,500. This is a General Fund expenditure.

IV. GOALS, OBJECTIVES AND MEASURES:

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

V. MAJOR INITIATIVES:

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

VI. RESULTS:

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

VII. LESSONS LEARNED/NEXT STEPS:

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2016

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2016

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

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

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2016 on our consideration of Sacramento City Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sacramento City Unified School District's internal control over financial reporting and compliance.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
December 1, 2016

Management's Discussion and Analysis

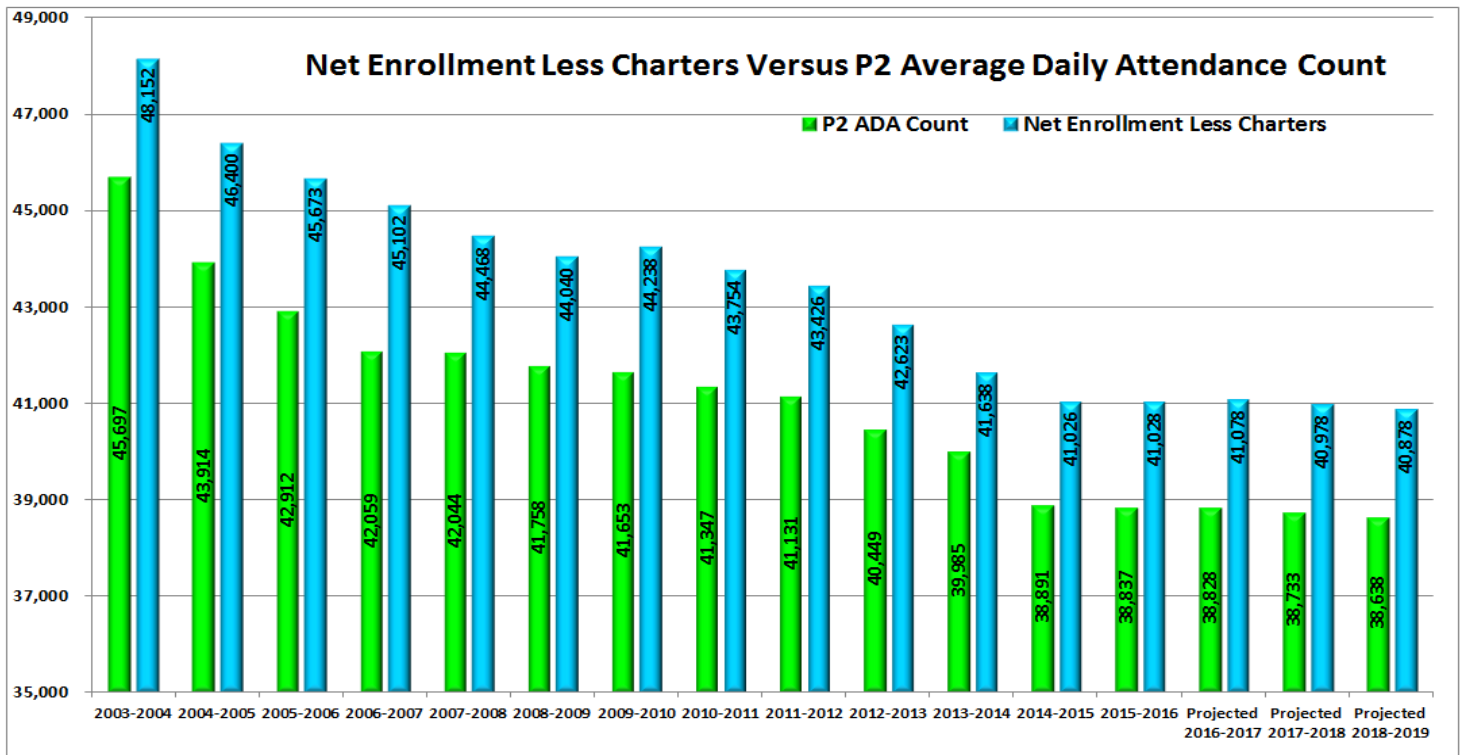
The Management's Discussion and Analysis (MD&A) Section of the audit report is District management's overall view of the District's financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by 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 in terms of student enrollment. The District provides educational services to the residents in and around Sacramento, the state capital. The District operates under the jurisdiction of the Superintendent of Schools of Sacramento County, although the District has attained "fiscal accountability" status under the State Education Code.

For FY 2015-16, the District operated forty elementary schools (grades K-6), eight elementary/middle schools (K-8), six middle schools, one middle/high school (grades 7-10), one 7-12 middle/high school, seven comprehensive high schools (grades 9-12), three alternative education centers, two special education centers, two adult education centers and fourteen charter schools (including both dependent and independent) and forty-four children's centers/preschools serving infants through age 12.

The chart below graphically presents the District's declining enrollment trend after the impact of charter schools is taken into account. The District continues to decline in student enrollment, although the trend suggests the decrease is not as great as in prior years.



Also shown on this chart is the Average Daily Attendance (ADA). The District is funded based on ADA, which is tracked on a daily basis with staff following up on areas of concern. The District averages approximately 95% ADA to enrollment, which is high for an urban district.

Overview of the Financial Statements

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

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

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

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

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

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

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

Fund Financial Statements

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

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

Fund Financial Statements (Continued)

The District has three kinds of funds:

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

Governance

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

Mission and Strategic Plan

The District's Mission:

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

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

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

Financial Reports

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

District-wide Financial Condition

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

District-wide Financial Condition (Continued)

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

	30-Jun-16	30-Jun-15	Variance	% Diff
Capital Assets	\$516,610,396	\$493,294,144	\$23,316,252	5%
Other Assets	\$356,889,049	\$292,136,730	\$64,752,319	22%
Total Assets	\$873,499,445	\$785,430,874	\$88,068,571	11%
Deferred Outflows of Resources	\$34,985,166	\$25,829,924	\$9,155,242	35%

Current and Other Liabilities	\$88,182,505	\$72,333,086	\$15,849,419	22%
Long-Term Liabilities	\$1,102,017,744	\$1,042,411,701	\$59,606,043	6%
Total Liabilities	\$1,190,200,249	\$1,114,744,787	\$75,455,462	7%
Deferred Inflows of Resources	\$53,091,000	\$78,489,250	(\$25,398,250)	-32%
Net Investment in Capital Assets (net of related debt)	\$91,306,847	\$55,394,336	\$35,912,511	65%
Restricted Net Position	\$88,471,449	\$93,329,065	(\$4,857,616)	-5%
Unrestricted Net Position	(\$514,584,934)	(\$530,696,640)	\$16,111,706	3%
Total Net Position	(\$334,806,638)	(\$381,973,239)	\$47,166,601	12%

At the end of fiscal year 2015-16, the District had a total value of \$1,009,630,870 in capital assets. Capital assets include land, buildings, building improvements, equipment and work in progress. Total accumulated depreciation amounted to \$493,020,474. The net capital assets amounted to \$516,610,396, an increase of \$23,316,252 from prior year. This is a result of capital projects being completed through Measures Q and R General Obligation Bonds and Emergency Repair Funds.

Other assets include cash, receivables, investments, due from (to) other funds, stores inventory and prepaid expenses. An increase in other assets of \$64,752,319 can be attributed to the increase of one-time funds as well as the utilization of Fund 20 for activity formerly on the retiree trust fund. The governor finished paying the wall of debt and eliminated the State deferrals and an increase in cash with fiscal agent for the Building Fund. The cash account for the Building Fund is used to fund the District's capital asset improvements (i.e. Measures I, Q and R General Obligations Bonds).

The District ended the year with a total of \$1,190,200,249 in outstanding financing obligations. The increase in total liabilities of \$75,455,462 is mainly attributed to the increase of pension liability and an increase of OPEB 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:

	30-Jun-16	30-Jun-15	Variance	% Diff
Expenses				
Governmental Activities:				
Instruction	\$355,783,382	\$347,643,202	\$8,140,180	2%
Instruction-Related Services	\$73,207,072	\$66,356,870	\$6,850,202	10%
Pupil Services	\$71,189,551	\$61,540,505	\$9,649,046	16%
General Administration	\$25,952,319	\$20,117,060	\$5,835,259	29%
Plant Services	\$49,436,583	\$42,207,793	\$7,228,790	17%
Interest on Long-Term Debt	\$20,904,407	\$24,449,958	(\$3,545,551)	-15%
All Other Expenses and Outgoing	\$3,752,440	\$3,805,279	(\$52,839)	-1%
Total Governmental Activity Expenses	\$600,225,754	\$566,120,667	\$34,105,087	6%

Revenues				
Charges For Services	\$2,296,411	\$2,157,473	\$138,938	6%
Operating Grants and Contributions	\$171,154,837	\$146,997,448	\$24,157,389	16%
Capital Grants and Contributions	\$0	\$996,507	(\$996,507)	-100%
Taxes Levied for General Purposes	\$77,110,807	\$70,227,570	\$6,883,237	10%
Taxes Levied for Debt and Special Purposes	\$43,116,433	\$36,953,413	\$6,163,020	17%
Unrestricted Federal and State Aid	\$316,293,311	\$271,035,836	\$45,257,475	17%
Interest and Investment Earnings	\$934,911	\$1,021,920	(\$87,009)	-9%
Interagency Revenues	\$24,606,014	\$3,403,398	\$21,202,616	623%
Miscellaneous	\$11,879,631	\$10,939,876	\$939,755	9%
Total Revenues	\$647,392,355	\$543,733,441	\$103,658,914	19%
Change in Net Position	\$47,166,601	(\$22,387,226)	\$69,553,827	311%

The District, as a whole, experienced a change in net position by \$47,166,601. Revenues increased by \$103,658,914, which is primarily attributable to the increase in operating grants and increase in state aid principally one time funds and the transfer from Retiree Fund to Fund 20. This amount also includes an increase in Local Control Funding Formula (LCFF). Expenditures increased by \$34,105,087. This year's increase in expenditures occurred in all areas except for debt services since it was paid out of different funds. In 2015-16, we continued to restore services cut during the recession because of the increase in LCFF and one-time funds. The 16% increase in Pupil Services is mainly due to the increase of 11 Counselors, five Nurses and two Psychologists. In addition, the District purchased 27 new school buses and food costs increased \$2 million to meet healthier food guidelines.

The 29% increase in General Administration is mainly due to the increase in pension contribution expense and technology upgrades.

The 17% increase in Plant Services is due to the projects completed with emergency repair funds throughout the District. Routine maintenance increase of \$500,000 to reach the 3% by year 2020-21 and includes the addition of one custodian at all school sites.

General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1. Over the course of the year, the District's budget is revised several times to take into account revised and new categorical funding appropriations and related expenditures, and to update budgets for prior year carryover amounts. The budget may also be revised to reflect mid-year changes to the State Budget which affect district funding. Additionally, the District is required to prepare expenditure reports and must include multi-year projections at least twice a year. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2016:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$466,309,702	\$570,575,035	\$537,152,538
Total Expenditures	\$470,327,795	\$543,586,708	\$494,529,456
Total Other Sources/(Uses)	\$ 1,184,021	\$ 10,251,605	\$ 10,525,236

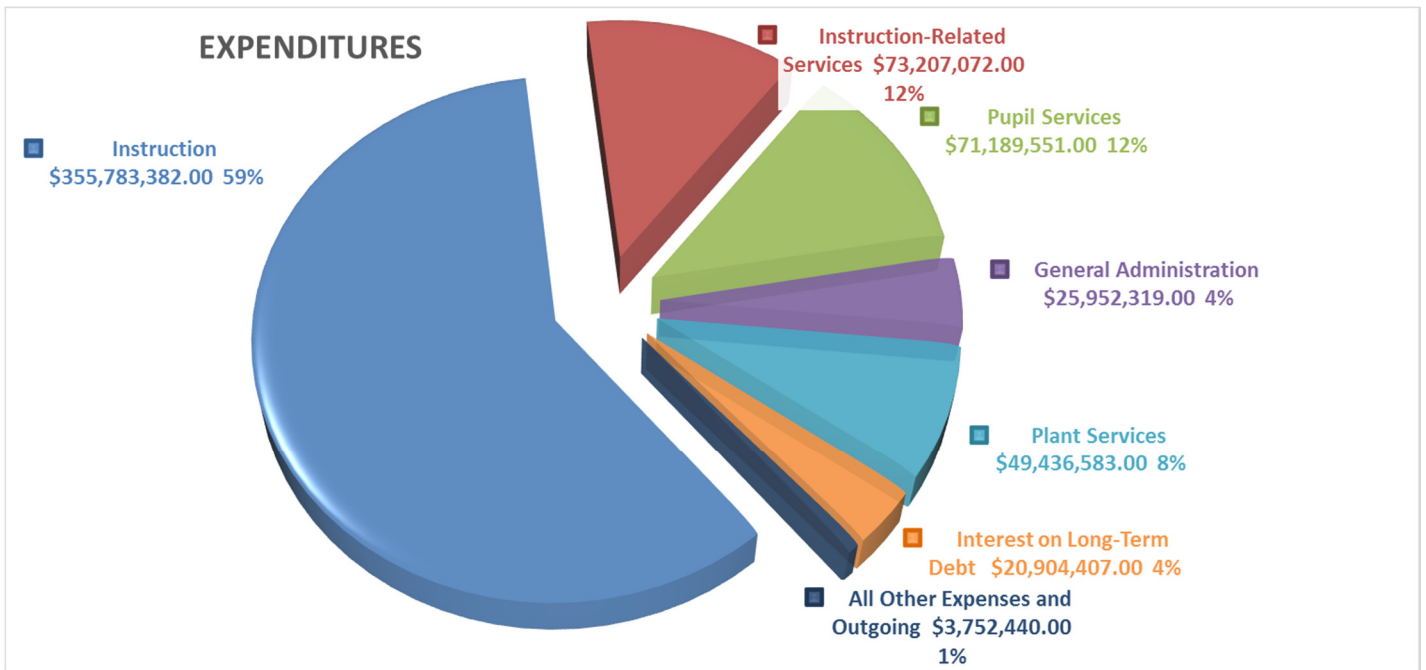
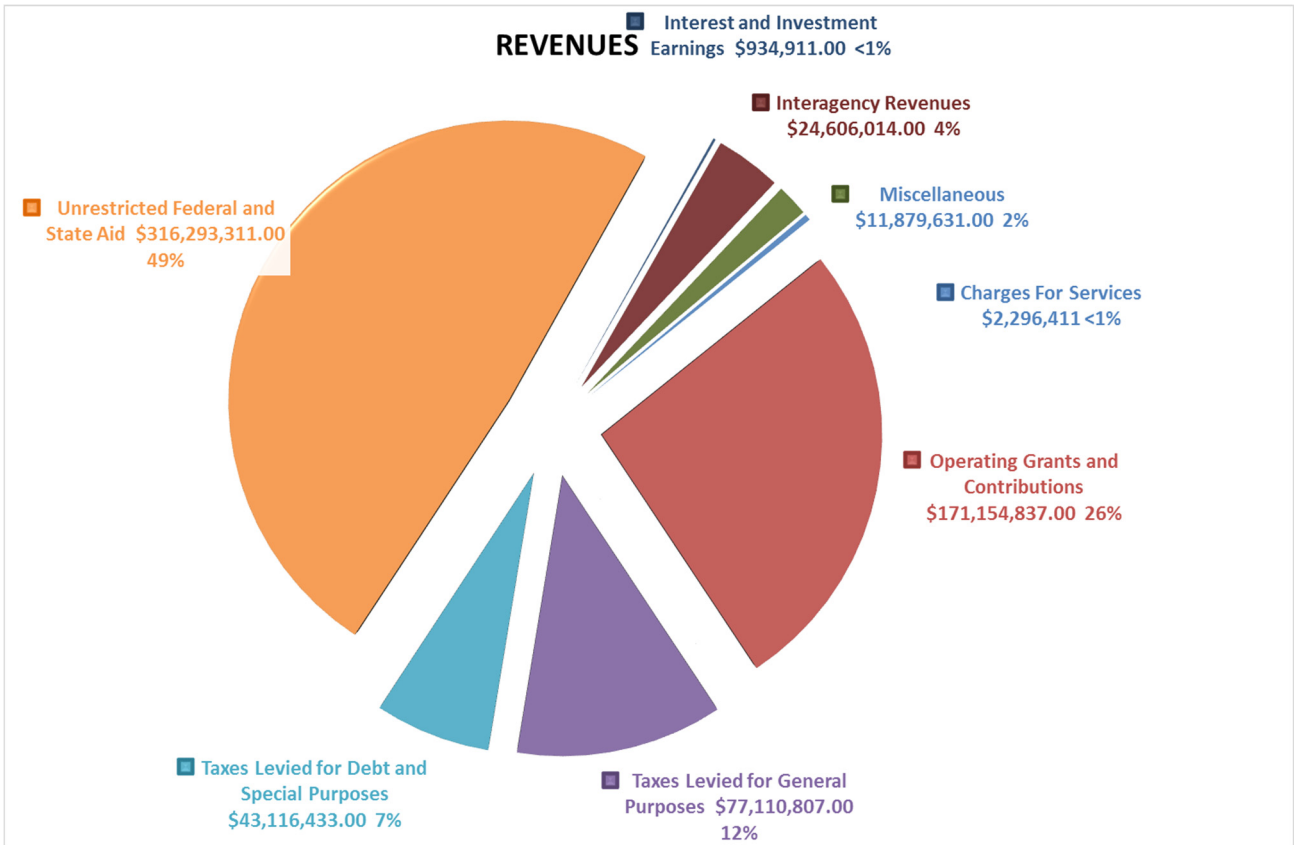
The net revenue increase between Adopted and Year End budget was \$104,265,333, due to current year budgets for categorical funds, which are budgeted as grant award documents are received. Also, the budgets for prior year unspent restricted and unrestricted program funds (carryover) are appropriated mid-year. In addition, the Adopted Budget did not include one-time funds such as \$42,261,245 for Emergency Repair Funds, \$2,670,010 for Educator Effectiveness Funds, \$2,530,712 for CTE Incentive funds and \$11,093,305 for the STRS Pension Fund. The transfer of \$15,691,669 from Retiree Fund to Fund 20 was not reflected on the budget, but it is included on the actuals as this change was recommended by auditors after our books were closed.

The net increase to the total expenditure budget between Adopted and Year End budget was \$73,258,913, due to revisions to set up expenditures related to the one-time funds described above and the categorical program funds, which are budgeted after July 1 as grant award documents are received and school site plans are approved.

Actual revenues were \$33,422,497, or 5.9% below Year End budget, due primarily to unspent and unearned categorical revenue and one-time revenues that carryover to 2016-17. Actual expenditures were \$49,057,252, or 9.0% below Year End budget, due to timing of grants received in the later part of the year, lower than expected health benefit increase, and unspent categorical revenue and unspent school site program funds.

The following table summarizes the General Fund operational fund financial statements for the year ended June 30, 2016:

Total Revenue	\$537,152,538
Total Expenditures	\$494,529,456
Other Financing Sources & Uses	\$ 10,525,236
Net Change	\$ 53,148,318



The percentage of revenues increased by 1% for Unrestricted Federal and State Aid and Taxes Levied for General Purposes compared to FY 2014-15, mainly because of LCFF. The percentage of expenditures is almost the same for FY 2015-16 compared to FY 2014-15.

Capital Projects

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

Total Expenditures for Fiscal Year Ended June 30, 2016

<u>Measure Q</u>	<u>\$ 21,201,207</u>
• Program Management Expenditures	\$ 1,141,165
• Completed Project Expenditures:	
▪ District Wide Fire & Irrigation Improvements	\$ 1,552,047
▪ Modernization, Repair & Upgrades	\$ 2,428,224
▪ Technology Upgrades	\$ 3,238,160
• In Progress Project Expenditures:	
▪ Core Academic Renovation	\$ 1,225,024
▪ District Wide Fire & Irrigation Improvements	\$ 77,123
▪ Modernization, Repair & Upgrades	\$ 733,267
▪ Program Enhancements	\$ 4,344,420
▪ Resource and Energy Conservation Improvement Projects	\$ 61,051
▪ Technology Upgrades	\$ 6,400,726

<u>Measure R</u>	<u>\$ 3,417,757</u>
• Program Management Expenditures	\$ 357,030
• Completed Project Expenditures:	
▪ Athletics: Fields, Gyms, Locker Rooms	\$ 1,754,515
▪ Modernization, Repair & Upgrades	\$ 1,268,797
• In Progress Project Expenditures:	
▪ Athletics: Fields, Gyms, Locker Rooms	\$ 37,415

Summary of Future Projects as of June 30, 2016

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q</u>		<u>\$ 199,100,000</u>
2016-2017	Core Academic Renovation	46,100,000
2016-2017	District Wide Fire & Irrigation Improvements	3,000,000
2016-2017	Modernization, Repair & Upgrade Projects	4,600,000
2016-2017	Resource & Energy Conservation Improvement Projects	1,000,000
2017-2021	Core Academic Renovation, Modernization, Repair & Upgrade Improvements	144,400,000
<u>Measure R</u>		<u>\$ 40,900,000</u>
2017-2019	Nutrition Services Center	

District Indebtedness

As of June 30, 2016, the District has incurred \$1,102,017,744 of long-term liabilities. Of this amount, \$465,729,398 is General Obligation Bonds and Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002 and 2012, and \$70,185,000 of Lease Revenue Bonds, backed by Developer Fees and General Fund.

Financial Issues

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

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

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2016

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 317,231,406
Receivables	38,925,304
Prepaid expenses	38,779
Stores inventory	693,560
Non-depreciable capital assets (Note 4)	37,805,838
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>478,804,558</u>
Total assets	<u>873,499,445</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	31,892,963
Deferred loss on refunding of debt	<u>3,092,203</u>
Total deferred outflows of resources	<u>34,985,166</u>
LIABILITIES	
Accounts payable	43,935,778
Unpaid claims and claim adjustment expenses (Note 5)	1,173,483
Unearned revenue	43,073,244
Long-term liabilities (Note 6):	
Due within one year	59,260,255
Due after one year	<u>1,042,757,489</u>
Total liabilities	<u>1,190,200,249</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	<u>53,091,000</u>
NET POSITION	
Net investment in capital assets	91,306,847
Restricted:	
Legally restricted programs	24,806,951
Capital projects	22,907,862
Debt service	31,656,241
Self-Insurance	9,100,395
Unrestricted	<u>(514,584,934)</u>
Total net position	<u>\$ (334,806,638)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:					
Instruction	\$ 355,783,382	\$ 945,430	\$ 103,624,969	\$ -	\$ (251,212,983)
Instruction-related services:					
Supervision and administration	29,618,197	119,013	16,043,137	-	(13,456,047)
Library, media and technology	2,967,666	63	435,633	-	(2,531,970)
School site administration	40,621,209	2,084	2,861,651	-	(37,757,474)
Pupil services:					
Home-to-school transportation	14,614,417	297	218,531	-	(14,395,589)
Food services	25,441,258	840,386	22,698,883	-	(1,901,989)
All other pupil services	31,133,876	72,535	11,613,570	-	(19,447,771)
General administration:					
Centralized data processing	4,114,270	881	5,652	-	(4,107,737)
All other general administration	21,838,049	42,273	3,051,576	-	(18,744,200)
Plant service	49,436,583	261,367	3,381,372	-	(45,793,844)
Ancillary services	2,278,734	1,155	220,037	-	(2,057,542)
Community services	732,454	-	298,651	-	(433,803)
Enterprise activities	75,725	-	-	-	(75,725)
Other outgo	665,527	10,927	6,701,175	-	6,046,575
Interest on long-term liabilities	20,904,407	-	-	-	(20,904,407)
Total governmental activities	<u>\$ 600,225,754</u>	<u>\$ 2,296,411</u>	<u>\$ 171,154,837</u>	<u>\$ -</u>	<u>(426,774,506)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					77,110,807
Taxes levied for debt service					40,587,492
Taxes levied for other specific purposes					2,528,941
Federal and state aid not restricted to specific purposes					316,293,311
Interest and investment earnings					934,911
Interagency revenues					24,606,014
Miscellaneous					11,879,631
Total general revenues					<u>473,941,107</u>
Change in net position					47,166,601
Net position, July 1, 2015					<u>(381,973,239)</u>
Net position, June 30, 2016					<u>\$ (334,806,638)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2016

	General Fund	Building Fund	Bond Interest and Redemption Funds	All Non-Major Funds	Total Governmental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 127,548,140	\$ 12,441,971	\$ 39,625,872	\$ 24,596,041	\$ 204,212,024
Cash on hand and in banks	725,049	-	-	988,594	1,713,643
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with Fiscal Agent	657,089	93,240,244	6,413,645	-	100,310,978
Local Agency Investment Fund (LAIF)	-	660,078	-	-	660,078
Receivables	6,607,783	172,316	115,687	6,053,485	12,949,271
Due from grantor governments	24,050,115	-	-	1,727,346	25,777,461
Due from other funds	3,051,544	226,110	-	3,577,775	6,855,429
Prepaid expenditures	37,239	-	-	1,540	38,779
Stores inventory	132,216	-	-	561,344	693,560
	<u>163,034,175</u>	<u>106,740,719</u>	<u>46,155,204</u>	<u>37,508,125</u>	<u>353,438,223</u>
Total assets	<u>\$ 163,034,175</u>	<u>\$ 106,740,719</u>	<u>\$ 46,155,204</u>	<u>\$ 37,508,125</u>	<u>\$ 353,438,223</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 33,377,290	\$ 3,962,594	\$ -	\$ 2,982,520	\$ 40,322,404
Unearned revenue	27,910,917	-	14,498,963	660,364	43,070,244
Due to other funds	3,813,353	4,579	-	3,033,825	6,851,757
	<u>65,101,560</u>	<u>3,967,173</u>	<u>14,498,963</u>	<u>6,676,709</u>	<u>90,244,405</u>
Total liabilities	<u>65,101,560</u>	<u>3,967,173</u>	<u>14,498,963</u>	<u>6,676,709</u>	<u>90,244,405</u>
Fund balances:					
Nonspendable	394,455	-	-	564,884	959,339
Restricted	7,350,095	102,773,546	31,656,241	30,266,532	172,046,414
Assigned	71,424,932	-	-	-	71,424,932
Unassigned	18,763,133	-	-	-	18,763,133
	<u>97,932,615</u>	<u>102,773,546</u>	<u>31,656,241</u>	<u>30,831,416</u>	<u>263,193,818</u>
Total fund balances	<u>97,932,615</u>	<u>102,773,546</u>	<u>31,656,241</u>	<u>30,831,416</u>	<u>263,193,818</u>
Total liabilities and fund balances	<u>\$ 163,034,175</u>	<u>\$ 106,740,719</u>	<u>\$ 46,155,204</u>	<u>\$ 37,508,125</u>	<u>\$ 353,438,223</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, 2016

Total fund balances - Governmental Funds \$ 263,193,818

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 \$1,009,630,870 and the accumulated depreciation is \$493,020,474 (Note 4). 516,610,396

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, 2016 consisted of (Note 6):

General Obligation Bonds	\$ (419,357,966)	
Accreted interest	(12,775,200)	
Lease Revenue Bonds	(70,185,000)	
Premium on issuance	(33,596,232)	
Capitalized lease obligations	(163,465)	
Net pension liability (Notes 8 and 9)	(330,990,000)	
Net OPEB liability (Note 10)	(227,067,350)	
Compensated absences	<u>(7,882,531)</u>	
		(1,102,017,744)

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position of the Self-Insurance Fund is: 9,100,395

In the governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred: (3,587,669)

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. 3,092,203

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

Deferred outflows of resources relating to pensions	\$ 31,892,963	
Deferred inflows of resources relating to pensions	<u>(53,091,000)</u>	
		<u>(21,198,037)</u>

Total net position - governmental activities \$ (334,806,638)

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, 2016

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 279,635,875	\$ -	\$ -	\$ 16,327,054	\$ 295,962,929
Local sources	<u>67,833,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,833,718</u>
Total LCFF	<u>347,469,593</u>	<u>-</u>	<u>-</u>	<u>16,327,054</u>	<u>363,796,647</u>
Federal sources	41,092,819	-	-	35,489,587	76,582,406
Other state sources	105,152,845	-	453,549	12,422,992	118,029,386
Other local sources	<u>43,437,281</u>	<u>383,152</u>	<u>41,390,227</u>	<u>12,704,945</u>	<u>97,915,605</u>
Total revenues	<u>537,152,538</u>	<u>383,152</u>	<u>41,843,776</u>	<u>76,944,578</u>	<u>656,324,044</u>
Expenditures:					
Current:					
Certificated salaries	176,005,412	-	-	16,513,213	192,518,625
Classified salaries	56,705,577	952,730	-	13,925,048	71,583,355
Employee benefits	139,255,928	387,993	-	17,634,068	157,277,989
Books and supplies	11,082,532	153,623	-	15,126,786	26,362,941
Contract services and operating expenditures	89,605,018	330,058	-	4,781,374	94,716,450
Other outgo	394,103	-	3,000	-	397,103
Capital outlay	21,472,676	27,776,759	-	2,634,033	51,883,468
Debt service:					
Principal retirement	8,210	-	22,380,000	2,195,000	24,583,210
Interest	<u>-</u>	<u>-</u>	<u>16,892,691</u>	<u>3,270,634</u>	<u>20,163,325</u>
Total expenditures	<u>494,529,456</u>	<u>29,601,163</u>	<u>39,275,691</u>	<u>76,080,156</u>	<u>639,486,466</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,623,082</u>	<u>(29,218,011)</u>	<u>2,568,085</u>	<u>864,422</u>	<u>16,837,578</u>
Other financing sources (uses):					
Transfers in	18,911,687	5,860,638	-	2,692,048	27,464,373
Transfers out	(8,386,451)	-	-	(3,386,253)	(11,772,704)
Proceeds from the issuance of debt	-	14,000,000	-	-	14,000,000
Premium from issuance of debt	-	-	801,908	-	801,908
Payment to underwriter	<u>-</u>	<u>-</u>	<u>(56,000)</u>	<u>-</u>	<u>(56,000)</u>
Total other financing sources (uses)	<u>10,525,236</u>	<u>19,860,638</u>	<u>745,908</u>	<u>(694,205)</u>	<u>30,437,577</u>
Change in fund balances	53,148,318	(9,357,373)	3,313,993	170,217	47,275,155
Fund balances, July 1, 2015	<u>44,784,297</u>	<u>112,130,919</u>	<u>28,342,248</u>	<u>30,661,199</u>	<u>215,918,663</u>
Fund balances, June 30, 2016	<u>\$ 97,932,615</u>	<u>\$ 102,773,546</u>	<u>\$ 31,656,241</u>	<u>\$ 30,831,416</u>	<u>\$ 263,193,818</u>

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, 2016

Net change in fund balances - Total Governmental Funds	\$ 47,275,155
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).	51,893,928
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(28,577,676)
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).	24,583,210
In governmental funds, proceeds from debt are recognized as other financing sources. In the statement of net position, proceeds from debt are reported as increases to liabilities (Note 6).	(14,000,000)
Accreted interest is an expense that is not reported in the governmental funds (Note 6).	(1,757,522)
Premiums related to the issuance of long-term liabilities is recognized as an other financing source in the governmental funds, but decreases the liability in the statement of net position. The premiums added in the current year due to new debt issuance activity is \$801,908 and the current year annual amortization is \$2,263,327 (Note 6).	1,461,419
In governmental funds, deferred inflows and deferred outflows of resources are not recognized. In the government-wide statements, deferred inflows and deferred outflows of resources are amortized over the life of the debt. The net activity in the deferred outflow for the current year is:	(335,656)
In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.	(908,230)
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:	2,535,975

(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, 2016

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	\$ (11,604,852)
In the statement of activities, expenses related to net OPEB liability and compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6 and 10).	<u>(23,399,150)</u>
Change in net position of governmental activities	<u>\$ 47,166,601</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2016

ASSETS

Current assets

Cash and investments:

Cash in County Treasury	\$ 9,622,178
Cash on hand and in banks	235,505
Cash with Fiscal Agent	250,000
Receivables	<u>198,572</u>

Total current assets 10,306,255

LIABILITIES

Current liabilities:

Accounts payable	25,705
Due to other funds	3,672
Unearned revenue	3,000
Unpaid claims and claim adjustment expenses	<u>1,173,483</u>

Total current liabilities 1,205,860

NET POSITION

Restricted for self-insurance \$ 9,100,395

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN
NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2016

Operating revenues:	
Self-insurance premiums	<u>\$ 16,032,439</u>
Operating expenses:	
Classified salaries	249,712
Employee benefits	115,405
Books and supplies	9,055
Contract services	<u>13,126,083</u>
Total operating expenses	<u>13,500,255</u>
Net operating income	2,532,184
Non-operating income:	
Interest income	<u>3,791</u>
Change in net position	2,535,975
Total net position, July 1, 2015	<u>6,564,420</u>
Total net position, June 30, 2016	<u><u>\$ 9,100,395</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2016

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 16,022,535
Cash paid for employee benefits	(13,295,792)
Cash paid for other expenses	<u>(460,681)</u>
Net cash provided by operating activities	2,266,062
Cash flows provided by investing activities:	
Interest income received	<u>3,791</u>
Change in cash and investments	2,269,853
Cash and investments, July 1, 2015	<u>7,837,830</u>
Cash and investments, June 30, 2016	<u><u>\$ 10,107,683</u></u>
Reconciliation of net operating income to net cash used in operating activities:	
Net operating income	<u>\$ 2,532,184</u>
Adjustments to reconcile net operating income to net cash provided by operating activities:	
Decrease in:	
Receivables	(9,904)
(Decrease) increase in:	
Unpaid claims and claim adjustment expenses	(172,936)
Accounts payable	(84,781)
Unearned revenue	3,000
Due to other funds	<u>(1,501)</u>
Total adjustments	<u>(266,122)</u>
Net cash provided by operating activities	<u><u>\$ 2,266,062</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2016

	Trust Funds		Agency Fund
	Retiree Benefits Trust	Scholar- ship Trust	Student Body Funds
ASSETS			
Cash and investments (Note 2):			
Cash on hand and in banks	\$ -	\$ 485,677	\$ 1,363,765
Receivables	-	-	90
Total assets	-	485,677	\$ 1,363,855
LIABILITIES			
Accounts payable	-	-	\$ 24,361
Due to student groups	-	-	1,339,494
Total liabilities	-	-	\$ 1,363,855
NET POSITION			
Restricted for scholarship	\$ -	\$ 485,677	

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUNDS
For the Year Ended June 30, 2016

	<u>Retiree Benefits Trust</u>	<u>Scholarship Trust</u>
Additions:		
Other local sources	\$ <u>-</u>	\$ <u>15,218</u>
Deductions:		
Contract services and operating expenditures	-	45,879
Transfers to other funds (Note 3)	<u>15,691,669</u>	<u>-</u>
Total deductions	<u>15,691,669</u>	<u>45,879</u>
Change in net position	(15,691,669)	(30,661)
Net position, July 1, 2015	<u>15,691,669</u>	<u>516,338</u>
Net position, June 30, 2016	<u><u>\$ -</u></u>	<u><u>\$ 485,677</u></u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

A - Manifestations of Oversight

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

B - Accounting for Fiscal Matters

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

C - Scope of Public Service and Financial Presentation

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

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A - Major Funds:

1. General Fund:

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

2. Building Fund:

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

3. Bond Interest and Redemption Fund:

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

B - Other Funds:

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

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

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 South Pocket Facilities and Tax Override Funds.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The Retiree Benefits Trust Fund is a trust fund used to account for assets held by the District as Trustee.

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

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

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

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

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2016.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding reported which is in the statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. Amortization and removal for refundings for the year ended June 30, 2016 totaled \$335,656. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the pension liability reported in the Statement of Net Position. Amortization for the year ended June 30, 2016 totaled \$1,499,000.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the pension liability reported which is in the Statement of Net Position. Amortization for the year ended June 30, 2016 totaled \$1,609,334.

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. Investments are reported at fair value.

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 19,820,280	\$ 12,072,683	\$ 31,892,963
Deferred inflows of resources	\$ 28,808,000	\$ 24,283,000	\$ 53,091,000
Net pension liability	\$ 252,331,000	\$ 78,659,000	\$ 330,990,000
Pension expense	\$ 32,155,184	\$ 20,398,957	\$ 52,554,141

Compensated Absences: Compensated absences totaling \$7,882,531 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: Net position is displayed in three components:

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

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

A - Nonspendable Fund Balance:

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

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, 2016, the District had no committed fund balances.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2016, 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, 2016, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2016 are reported at fair value and consisted of the following:

	Governmental Activities			Fiduciary Activities
	Governmental Funds	Proprietary Fund	Total	
Pooled Funds:				
Cash in County Treasury	<u>\$204,212,024</u>	<u>\$ 9,622,178</u>	<u>\$213,834,202</u>	<u>\$ -</u>
Deposits:				
Cash on hand and in banks	1,713,643	235,505	1,949,148	1,849,442
Cash in revolving fund	<u>227,000</u>	<u>-</u>	<u>227,000</u>	<u>-</u>
Total deposits	<u>1,940,643</u>	<u>235,505</u>	<u>2,176,148</u>	<u>1,849,442</u>
Investments:				
Cash with Fiscal Agent	100,310,978	250,000	100,560,978	-
Local Agency Investment Fund	<u>660,078</u>	<u>-</u>	<u>660,078</u>	<u>-</u>
Total investments	<u>100,971,056</u>	<u>250,000</u>	<u>101,221,056</u>	<u>-</u>
Total cash and investments	<u>\$307,123,723</u>	<u>\$ 10,107,683</u>	<u>\$317,231,406</u>	<u>\$ 1,849,442</u>

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

Deposits - Custodial Credit Risk - Deposits: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2016, the carrying amount of the District's accounts was \$4,025,590 and the bank balance was \$3,629,144. \$1,444,559 of the bank balance was FDIC insured and \$2,184,585 remained uninsured.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 2 – CASH AND INVESTMENTS (Continued)

Cash with Fiscal Agent: Cash with Fiscal Agent 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.

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

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

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2016, 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, 2016, the District had no concentration of credit risk.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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, 2016 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 3,051,544	\$ 3,813,353
Building	226,110	4,579
Non-Major Funds:		
Charter Schools	3,556,878	952,308
Adult Education	3,296	127,881
Child Development	-	892,403
Cafeteria	17,589	943,479
Community Facilities	12	117,742
Debt Service	-	12
Proprietary Fund:		
Self-Insurance	<u>-</u>	<u>3,672</u>
Totals	<u>\$ 6,855,429</u>	<u>\$ 6,855,429</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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 2015-2016 fiscal year were as follows:

Transfer from the General Fund to the Building Fund to reimburse prior year bond expenses with emergency repair program funds.	\$ 5,860,638
Transfer from the General Fund to the Charter Schools Fund for the General Fund contribution for the district-wide free and reduced application incentive.	30,000
Transfer from the General Fund to the Adult Education for General Fund contribution for parent education for preschool classes.	230,000
Transfer from the General Fund to the Adult Education Fund to transfer revenue from civic permits generated at A. Warren McClaskey.	60
Transfer from the General Fund to the Child Development Fund to sustain the child development programs.	1,500,000
Transfer from the General Fund to the Cafeteria Fund to reimburse prior year Child Nutrition Expenses with emergency repair program funds.	45,788
Transfer from the General Fund to the Deferred Maintenance Fund to reimburse prior year deferred maintenance expenses with emergency repair program funds.	626,117
Transfer from the General Fund to the Developer Fees Fund to reimburse prior year developer fee expenses with emergency repair program funds.	93,848
Transfer from the Retiree Benefits Fund to the General Fund to move retiree benefits cash accruals.	15,691,669
Transfer from the Charter Schools Fund to the General Fund for Charter Fees.	1,488,357
Transfer from the Adult Education Fund to General Fund for indirect costs.	65,599
Transfer from the Child Development Fund to the General Fund for indirect costs.	737,534
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	928,528
Transfer from the South Pocket Facilities Fund to the Community Facilities Fund to transfer revenue from a county deposit fund to a district managed fund.	2,478
Transfer from the Tax Override Fund to the Community Facilities Fund to transfer revenue from a county deposit fund to a district managed fund.	<u>163,757</u>
	<u>\$ 27,464,373</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2016 is shown below:

	Balance July 1, <u>2015</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2016</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 19,873,250	\$ -	\$ -	\$ 19,873,250
Work-in-process	21,814,036	17,717,440	21,598,888	17,932,588
Depreciable:				
Buildings	743,721,952	25,841,854	-	769,563,806
Site improvements	128,075,784	21,574,461	-	149,650,245
Equipment	<u>48,624,476</u>	<u>8,359,061</u>	<u>4,372,556</u>	<u>52,610,981</u>
Totals, at cost	<u>962,109,498</u>	<u>73,492,816</u>	<u>25,971,444</u>	<u>1,009,630,870</u>
Less accumulated depreciation:				
Buildings	(361,629,065)	(18,267,912)	-	(379,896,977)
Site improvements	(72,901,238)	(6,420,807)	-	(79,322,045)
Equipment	<u>(34,285,051)</u>	<u>(3,888,957)</u>	<u>(4,372,556)</u>	<u>(33,801,452)</u>
Total accumulated depreciation	<u>(468,815,354)</u>	<u>(28,577,676)</u>	<u>(4,372,556)</u>	<u>(493,020,474)</u>
Capital assets, net	<u>\$ 493,294,144</u>	<u>\$ 44,915,140</u>	<u>\$ 21,598,888</u>	<u>\$ 516,610,396</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 24,692,318
Food services	329,739
All other pupil services	1,021,930
Community services	239,742
All other general administration	2,042,305
Plant services	<u>251,642</u>
Total depreciation expense	<u>\$ 28,577,676</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 5 – SELF-INSURANCE CLAIMS

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

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

District management recomputes the liability annually using available updated claims data. Annually, the District obtains an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors. The liability for workers compensation is based on an actuarial study dated April 18, 2016 and May 11, 2015 for the years ended June 30, 2016 and June 30, 2015, respectively.

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

	June 30, <u>2016</u>	June 30, <u>2015</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 1,346,419	\$ 1,785,450
Total incurred claims and claim adjustment expenses	13,122,856	13,219,877
Total payments	<u>(13,295,792)</u>	<u>(13,658,908)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 1,173,483</u>	<u>\$ 1,346,419</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds

A summary of General Obligation Bonds payable as of June 30, 2016 follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2015</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2016</u>
2007 - CI	3.5 - 5.0%	2022	\$ 4,380,000	\$ -	\$ 2,095,000	\$ 2,285,000
2007 - CA	4.6 - 4.8%	2032	26,077,966	-	-	26,077,966
2011	0.5 - 5.5%	2029	64,405,000	-	4,160,000	60,245,000
2012	2.0 - 5.3%	2031	103,345,000	-	4,645,000	98,700,000
2013 - A	2.0 - 5.0%	2038	22,590,000	-	9,500,000	13,090,000
2013 - B	5.7%	2038	40,000,000	-	-	40,000,000
2014	2.0 - 5.0%	2027	44,365,000	-	1,980,000	42,385,000
2015	2.0 - 5.0%	2030	32,575,000	-	-	32,575,000
2015 C1	2.0 - 5.0%	2041	66,260,000	-	-	66,260,000
2015 C2	0.7 - 1.2%	2033	23,740,000	-	-	23,740,000
2016	2.0-4.0%	2041	-	14,000,000	-	14,000,000
			<u>\$427,737,966</u>	<u>\$ 14,000,000</u>	<u>\$ 22,380,000</u>	<u>\$419,357,966</u>

The Series 2005, 2007, 2011, 2012, 2013, 2014, 2015 and 2016 Serial Bonds are authorized pursuant to the Election of 2002 and Election of 2012, and are payable from property taxes levied by the County of Sacramento.

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2016 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 26,510,000	\$ 17,593,726	\$ 44,103,726
2018	27,235,000	17,006,249	44,241,249
2019	18,835,000	16,284,926	35,119,926
2020	19,900,000	15,419,676	35,319,676
2021	21,205,000	14,508,151	35,713,151
2022-2026	104,635,278	69,580,077	174,215,355
2027-2031	106,715,239	57,642,314	164,357,553
2032-2036	26,437,449	26,475,032	52,912,481
2037-2041	67,100,000	8,205,963	75,305,963
2042	785,000	11,775	796,775
	<u>\$ 419,357,966</u>	<u>\$ 242,727,889</u>	<u>\$ 662,085,855</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 6 – LONG-TERM LIABILITIES (Continued)

On June 30, 2011, the District issued 2011 General Obligation Refunding Bonds totaling \$79,585,000. Bond proceeds were used to refund a portion of the District's 1999 Series B, 1999 Series C, and General Obligation Refunding Bonds, Series 2001. The refunded bonds were paid off as of June 30, 2016.

On June 14, 2012, the District issued 2012 General Obligation Refunding Bonds totaling \$113,245,000. Bond proceeds were used to advance refund all of the District's 1999 Series B, 1999 Series C, General Obligation Refunding Bonds, Series 2001, and the 2002 Series A. Proceeds were also used to advance refund a portion of the District's 1999 Series D Bonds. The refunded bonds were paid off as of June 30, 2016.

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's 2002 General Obligation Bonds, Series 2005. The refunded bonds were paid off as of June 30, 2016.

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

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

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,	Principal	Interest	Total
2017	\$ 2,065,000	\$ 2,014,050	\$ 4,079,050
2018	2,155,000	1,931,450	4,086,450
2019	2,245,000	1,845,250	4,090,250
2020	2,370,000	1,733,000	4,103,000
2021	2,495,000	1,614,500	4,109,500
2022-2026	11,570,000	6,065,500	17,635,500
2027-2031	-	4,556,250	4,556,250
2032-2036	7,060,000	4,214,750	11,274,750
2037-2040	<u>11,165,000</u>	<u>1,429,750</u>	<u>12,594,750</u>
	<u>\$ 41,125,000</u>	<u>\$ 25,404,500</u>	<u>\$ 66,529,500</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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 <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 200,000	\$ 1,188,554	\$ 1,388,554
2018	200,000	1,180,374	1,380,374
2019	200,000	1,172,194	1,372,194
2020	200,000	1,164,014	1,364,014
2021	200,000	1,155,834	1,355,834
2022-2026	4,055,000	5,654,834	9,709,834
2027-2031	19,720,000	3,360,344	23,080,344
2032-2033	<u>4,285,000</u>	<u>264,623</u>	<u>4,549,623</u>
	<u>\$ 29,060,000</u>	<u>\$ 15,140,771</u>	<u>\$ 44,200,771</u>

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

Year Ending <u>June 30,</u>	<u>Lease Payments</u>
2017	\$ 50,263
2018	50,263
2019	50,263
2020	<u>26,287</u>
Total payments	177,076
Less amount representing interest	<u>(13,611)</u>
Net minimum lease payments	<u>\$ 163,465</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2016 is shown below:

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2016</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
General Obligation Bonds	\$ 427,737,966	\$ 14,000,000	\$ 22,380,000	\$ 419,357,966	\$ 26,510,000
Accreted interest	11,017,678	1,757,522	-	12,775,200	-
Lease Revenue Bonds	72,380,000	-	2,195,000	70,185,000	2,265,000
Premium on issuance	35,057,651	801,908	2,263,327	33,596,232	2,293,382
Capitalized lease obligations	171,675	-	8,210	163,465	44,342
Net Pension Liability (Notes 8 & 9)	284,496,000	46,494,000	-	330,990,000	-
Net OPEB liability (Note 10)	203,728,665	51,629,885	28,291,200	227,067,350	20,265,000
Compensated absences	<u>7,822,066</u>	<u>60,465</u>	<u>-</u>	<u>7,882,531</u>	<u>7,882,531</u>
	<u>\$ 1,042,411,701</u>	<u>\$ 114,743,780</u>	<u>\$ 55,137,737</u>	<u>\$ 1,102,017,744</u>	<u>\$ 59,260,255</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2016 consisted of the following:

	General Fund	Building Fund	Bond Interest Redemption Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	\$ 225,000	\$ -	\$ -	\$ 2,000	\$ 227,000
Stores inventory	132,216	-	-	561,344	693,560
Prepaid expenditures	<u>37,239</u>	<u>-</u>	<u>-</u>	<u>1,540</u>	<u>38,779</u>
Subtotal nonspendable	<u>394,455</u>	<u>-</u>	<u>-</u>	<u>564,884</u>	<u>959,339</u>
Restricted:					
Legally restricted programs	7,350,095	-	-	16,891,972	24,242,067
Capital projects	-	102,773,546	-	13,374,560	116,148,106
Debt service	<u>-</u>	<u>-</u>	<u>31,656,241</u>	<u>-</u>	<u>31,656,241</u>
Subtotal restricted	<u>7,350,095</u>	<u>102,773,546</u>	<u>31,656,241</u>	<u>30,266,532</u>	<u>172,046,414</u>
Assigned:					
Retiree benefits	22,213,281	-	-	-	22,213,281
Cover deficit spending in future	21,671,813	-	-	-	21,671,813
Future costs retirement/Prop 30	10,576,000	-	-	-	10,576,000
District wide technology upgrades	4,000,000	-	-	-	4,000,000
Vacation liability buy down	3,140,000	-	-	-	3,140,000
Dedicated towards OPEB	3,000,000	-	-	-	3,000,000
Supplemental and concentration	1,922,032	-	-	-	1,922,032
Purchase orders carryover	1,866,248	-	-	-	1,866,248
Increase fund balance	1,250,000	-	-	-	1,250,000
Donations - school sites	996,044	-	-	-	996,044
Regional occupational program	439,332	-	-	-	439,332
Fleet replacement	250,000	-	-	-	250,000
CA english development DT	<u>100,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,182</u>
Subtotal assigned	<u>71,424,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,424,932</u>
Unassigned:					
Designated for economic uncertainty	<u>18,763,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,763,133</u>
Total fund balances	<u>\$ 97,932,615</u>	<u>\$ 102,773,546</u>	<u>\$ 31,656,241</u>	<u>\$ 30,831,416</u>	<u>\$ 263,193,818</u>

(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/comprehensive-annual-financial-report>.

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

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

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

CalSTRS 2% at 60

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

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

CalSTRS 2% at 62

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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

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

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

Members - Under CalSTRS 2% at 60, the member contribution rate was 9.20 percent of applicable member earnings for fiscal year 2015-16. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 8.56 percent of applicable member earnings for fiscal year 2015-16.

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

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

Employers – 10.73 percent of applicable member earnings.

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

The CalSTRS employer contribution rate increases effective for fiscal year 2015-16 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Prior Rate</u>	<u>Increase</u>	<u>Total</u>
July 01, 2015	8.25%	2.48%	10.73%
July 01, 2016	8.25%	4.33%	12.58%
July 01, 2017	8.25%	6.18%	14.43%
July 01, 2018	8.25%	8.03%	16.28%
July 01, 2019	8.25%	9.88%	18.13%
July 01, 2020	8.25%	10.85%	19.10%
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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

The District contributed \$19,820,280 to the plan for the fiscal year ended June 30, 2016.

State - 7.391 percent of the members’ creditable earnings from the fiscal year ending in the prior calendar year.

Additionally, beginning October 1, 1998, a statutory contribution rate of 0.524 percent, adjustable annually in 0.25 percent increments up to a maximum of 1.505 percent, of the creditable earnings from the fiscal year ending in the prior calendar year per Education Code Section 22955(b). This contribution is reduced to zero if there is no unfunded actuarial obligation and no normal cost deficit for benefits in place as of July 1, 1990. Based on the actuarial valuation, as of June 30, 2012 there was no normal cost deficit, but there was an unfunded obligation for benefits in place as of July 1, 1990. As a result, the state was required to make quarterly payments starting October 1, 2013, at an additional contribution rate of 1.024 percent. As of June 30, 2014, the state contributed \$200.7 million of the \$267.6 million total amount for fiscal year 2013-14. As a result of AB 1469, the fourth quarterly payment of \$66.9 million was included in an increased first quarter payment of \$94 million for the 2014-15 fiscal year, which was transferred on July 1, 2014.

In accordance with AB 1469, the portion of the state appropriation under Education Code Section 22955(b) that is in addition to the 2.017 percent has been replaced by section 22955.1(b) in order to fully fund the benefits in effect as of 1990 by 2046. The additional state contribution will increase from 1.437 percent in 2014-15 to 4.311 percent in 2016-17. The increased contributions end as of fiscal year 2046-2047.

The CalSTRS state contribution rates effective for fiscal year 2015-16 and beyond are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding</u>	<u>Total State Appropriation to DB Program</u>
July 01, 2015	2.017%	2.874%	2.50%	7.391%
July 01, 2016	2.017%	4.311%	2.50%	8.828%
July 01, 2017 to June 30, 2046	2.017%	4.311%*	2.50%	8.828%*
July 01, 2046 and thereafter	2.017%	*	2.50%	4.517%*

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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

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

At June 30, 2016, 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	\$ 252,331,000
State’s proportionate share of the net pension liability associated with the District	<u>133,455,000</u>
Total	<u><u>\$ 385,786,000</u></u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. 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, 2015, the District’s proportion was 0.375 percent, which was an decrease of 0.007 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized pension expense of \$32,155,184 and revenue of \$13,551,325 for support provided by the State. At June 30, 2016, 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	\$ -	\$ 4,217,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	20,569,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	4,022,000
Contributions made subsequent to measurement date	<u>19,820,280</u>	<u>-</u>
Total	<u><u>\$ 19,820,280</u></u>	<u><u>\$ 28,808,000</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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

\$19,820,280 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2017	\$ (9,885,267)
2018	\$ (9,885,267)
2019	\$ (9,885,267)
2020	\$ 3,597,467
2021	\$ (1,372,333)
2022	\$ (1,377,333)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2015 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (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. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. Based on the model from CalSTRS consulting actuary’s investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are log normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	4.50%
Private Equity	12	6.20
Real Estate	15	4.35
Inflation Sensitive	5	3.20
Fixed Income	20	0.20
Cash / Liquidity	1	0.00

* 10-year geometric average

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

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

	1% Decrease <u>(6.60%)</u>	Current Discount Rate <u>(7.60%)</u>	1% Increase <u>(8.60%)</u>
District’s proportionate share of the net pension liability	<u>\$381,000,000</u>	<u>\$252,331,000</u>	<u>\$145,396,000</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.

(Continued)

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

General Information about the Public Employer’s Retirement Fund B

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

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2015.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 agencies first join the PERF, are credited with a market value adjustment in determining contribution rates.

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2016 were as follows:

Members - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2015-16.

Employers - The employer contribution rate was 11.847 percent of applicable member earnings.

The District contributed \$7,577,683 to the plan for the fiscal year ended June 30, 2016.

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

At June 30, 2016, the District reported a liability of \$78,659,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as June 30, 2014. 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, 2015, the District’s proportion was 0.534 percent, which was a decrease of 0.007 percent from its proportion measured as of June 30, 2014.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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

For the year ended June 30, 2016, the District recognized pension expense of \$20,398,957. At June 30, 2016, 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	\$ 4,495,000	\$ -
Changes of assumptions	-	4,833,000
Net differences between projected and actual earnings on investments	-	2,693,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	16,757,000
Contributions made subsequent to measurement date	<u>7,577,683</u>	<u>-</u>
Total	<u>\$ 12,072,683</u>	<u>\$ 24,283,000</u>

\$7,577,683 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2017	\$ (6,294,667)
2018	\$ (6,294,667)
2019	\$ (6,294,666)
2020	\$ (904,000)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2015 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2014
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.65%
Consumer Price Inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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

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

All other actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	51%	5.25%
Global Fixed Income	19	0.99
Inflation Sensitive	6	0.45
Private Equity	10	6.83
Real Estate	10	4.50
Infrastructure & Forestland	2	4.50
Liquidity	2	(0.55)

* 10-year geometric average

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

The discount rate was 7.50 and 7.65 percent in the June 30, 2013 and June 30, 2014 actuarial reports, respectively.

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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2016

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

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

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

	1% Decrease <u>(6.65%)</u>	Current Discount Rate <u>(7.65%)</u>	1% Increase <u>(8.65%)</u>
District’s proportionate share of the net pension liability	<u>\$ 128,024,000</u>	<u>\$ 78,659,000</u>	<u>\$ 37,609,000</u>

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

NOTE 10 – OTHER POSTEMPLOYMENT HEALTHCARE PLAN

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 10 – OTHER POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

The District provides these benefits on a pay-as-you-go basis. During the year ended June 30, 2016, the District made a discretionary contribution of \$9,034,104 into CERBT. The CERBT agent plan consists of an aggregation of single employer plans under the terms of which separate accounts will be maintained for each employer. So the District's assets will provide benefits only under the District's plan. Separate financial statements are not prepared for the District's Single Employer Plan. During the fiscal year ended June 30, 2016 the District elected to remove \$15,742,482 of fiduciary activity related to the CERBT from the financial statements as this activity is already included in the CalPERS financial statements noted above.

Funding Policy: The contribution requirements of the District are established and may be amended by the Board of Education. The required contribution is based on projected pay-as-you-go financing requirements, with an amount to fund the actuarial accrued liability as determined annually by the Board. For fiscal year ended June 30, 2016, the District contributed \$28,291,200 to the plan.

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

Annual required contribution	\$ 53,717,192
Interest on net OPEB obligation	9,078,318
Adjustment to annual required contribution	<u>(11,165,625)</u>
Annual OPEB cost (expense)	<u>51,629,885</u>
Contributions made	<u>(28,291,200)</u>
Increase in net OPEB obligation	23,338,685
Net OPEB obligation - beginning of year	<u>203,728,665</u>
Net OPEB obligation - end of year	<u>\$ 227,067,350</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2016 and preceding two years were as follows:

Fiscal Year <u>Ended</u>	Percentage of Annual Annual <u>OPEB Cost</u>	OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation</u>
June 30, 2014	\$ 49,074,045	39.3%	\$ 181,523,823
June 30, 2015	\$ 50,035,815	55.6%	\$ 203,728,665
June 30, 2016	\$ 51,629,885	54.8%	\$ 227,067,350

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 10 – OTHER POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Funded Status and Funding Progress: As of July 1, 2015, the most recent actuarial valuation date, the plan was 2.5% funded. The actuarial accrued liability for benefits was \$618.8 million, and the actuarial value of assets was \$15.7 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$603.1 million. The covered payroll (annual payroll of active employees covered by the plan) was \$236.0 million, and the ratio of the UAAL to the covered payroll was 256 percent. The OPEB plan is currently operated as a pay-as-you-go plan and contributions toward prefunding began during the fiscal year ended June 30, 2014. The District signed an irrevocable trust agreement on October 18, 2012 and began accumulating funds. The funds are held in the California Employer's Retiree Benefit Trust Program described above.

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

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

In the July 1, 2015, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 6.00 percent initially, reduced by decrements to an ultimate rate of 4.50 percent after five years and a discount rate of 4.50 percent for explicit subsidy and 4.0 percent for implicit subsidy. The UAAL is being amortized as a level percentage of projected payroll. The remaining amortization period at June 30, 2016, was 22 years.

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

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, 2016:

Total assets	\$ 129,096,497
Deferred outflows	\$ 500,810
Total liabilities	\$ 62,191,832
Deferred inflows	\$ 537,317
Total net position	\$ 66,868,158
Total revenues	\$ 51,997,994
Total expenses	\$ 47,289,677
Change in net position	\$ 4,708,317

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.

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, 2016 the District had approximately \$19,300,000 in outstanding construction contract commitments.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2016

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 286,238,274	\$ 279,737,050	\$ 279,635,875	\$ (101,175)
Local sources	<u>56,427,699</u>	<u>67,980,947</u>	<u>67,833,718</u>	<u>(147,229)</u>
Total LCFF	<u>342,665,973</u>	<u>347,717,997</u>	<u>347,469,593</u>	<u>(248,404)</u>
Federal sources	46,049,160	46,008,139	41,092,819	(4,915,320)
Other state sources	72,623,286	133,274,064	105,152,845	(28,121,219)
Other local sources	<u>4,971,283</u>	<u>43,574,835</u>	<u>43,437,281</u>	<u>(137,554)</u>
Total revenues	<u>466,309,702</u>	<u>570,575,035</u>	<u>537,152,538</u>	<u>(33,422,497)</u>
Expenditures:				
Current:				
Certificated salaries	180,256,996	179,202,886	176,005,412	3,197,474
Classified salaries	56,364,488	56,958,928	56,705,577	253,351
Employee benefits	136,353,240	142,070,369	139,255,928	2,814,441
Books and supplies	20,753,429	18,856,757	11,082,532	7,774,225
Contract services and operating expenditures	57,885,645	96,294,705	89,605,018	6,689,687
Other outgo	-	369,398	394,103	(24,705)
Capital outlay	15,168,979	49,825,571	21,472,676	28,352,895
Debt service:				
Principal retirement	-	8,094	8,210	(116)
Interest	<u>3,545,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>470,327,795</u>	<u>543,586,708</u>	<u>494,529,456</u>	<u>49,057,252</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(4,018,093)</u>	<u>26,988,327</u>	<u>42,623,082</u>	<u>15,634,755</u>
Other financing sources (uses):				
Transfers in	2,914,021	18,642,699	18,911,687	268,988
Transfers out	<u>(1,730,000)</u>	<u>(8,391,094)</u>	<u>(8,386,451)</u>	<u>4,643</u>
Total other financing sources (uses)	<u>1,184,021</u>	<u>10,251,605</u>	<u>10,525,236</u>	<u>273,631</u>
Change in fund balance	(2,834,072)	37,239,932	53,148,318	15,908,386
Fund balance, July 1, 2015	<u>44,784,297</u>	<u>44,784,297</u>	<u>44,784,297</u>	<u>-</u>
Fund balance, June 30, 2016	<u>\$ 41,950,225</u>	<u>\$ 82,024,229</u>	<u>\$ 97,932,615</u>	<u>\$ 15,908,386</u>

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FUNDING PROGRESS
For the Year Ended June 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets	Schedule of Funding Progress		Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
		Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)			
December 1, 2010	\$ -	\$566,291,438	\$566,291,438	0.0%	\$227,500,000	248.9%
December 1, 2012	\$ -	\$632,679,806	\$632,679,806	0.0%	\$217,700,000	290.6%
July 1, 2013	\$ 3,760,628	\$615,169,050	\$611,408,422	1.0%	\$218,400,000	279.9%
July 1, 2015	\$ 15,742,482	\$618,797,472	\$603,054,990	2.5%	\$236,000,000	255.5%

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

See accompanying notes to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2016

State Teachers' Retirement Plan
 Last 10 Fiscal Years

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

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, 2016

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

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, 2016

State Teachers' Retirement Plan
Last 10 Fiscal Years

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

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2016

Public Employer's Retirement Fund B
Last 10 Fiscal Years

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

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

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

B - Schedule of Other Postemployment Benefits Funding Progress

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

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

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

D - Schedule of the District's Contributions

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

E - Changes of Benefit Terms

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

F - Changes of Assumptions

The discount rate for the Public Employer's Retirement Fund B was 7.50 and 7.65 percent in June 30, 2013 and June 30, 2104 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2016

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	South Pocket Facilities Fund	Tax Override Fund	Total
ASSETS											
Cash in County Treasury	\$ 2,177,735	\$ -	\$ 923,825	\$ 7,675,374	\$ 595,812	\$ 5,832,675	1,821	\$ 7,388,799	\$ -	\$ -	\$ 24,596,041
Cash on hand and in banks	16,168	271,300	9,141	322,147	-	369,838	-	-	-	-	988,594
Cash in revolving account	-	-	-	2,000	-	-	-	-	-	-	2,000
Receivables	55,984	234,764	1,560,652	4,117,399	903	27,830	-	55,941	12	-	6,053,485
Due from grantor government	312,482	315,627	1,067,879	31,358	-	-	-	-	-	-	1,727,346
Due from other funds	3,556,878	3,296	-	17,589	-	-	-	12	-	-	3,577,775
Stores inventory	-	-	-	561,344	-	-	-	-	-	-	561,344
Prepaid expenditures	-	-	1,088	452	-	-	-	-	-	-	1,540
Total assets	\$ 6,119,247	\$ 824,987	\$ 3,562,585	\$ 12,727,663	\$ 596,715	\$ 6,230,343	\$ 1,821	\$ 7,444,752	\$ 12	\$ -	\$ 37,508,125
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ 701,292	\$ 378,963	\$ 1,045,006	\$ 610,908	\$ 61,737	\$ 5,541	49	\$ 179,024	\$ -	\$ -	\$ 2,982,520
Unearned revenue	9,098	-	651,266	-	-	-	-	-	-	-	660,364
Due to other funds	952,308	127,881	892,403	943,479	-	-	-	117,742	12	-	3,033,825
Total liabilities	1,662,698	506,844	2,588,675	1,554,387	61,737	5,541	49	296,766	12	-	6,676,709
Fund balances:											
Nonspendable	-	-	1,088	563,796	-	-	-	-	-	-	564,884
Restricted	4,456,549	318,143	972,822	10,609,480	534,978	6,224,802	1,772	7,147,986	-	-	30,266,532
Total fund balances	4,456,549	318,143	973,910	11,173,276	534,978	6,224,802	1,772	7,147,986	-	-	30,831,416
Total liabilities and fund balances	\$ 6,119,247	\$ 824,987	\$ 3,562,585	\$ 12,727,663	\$ 596,715	\$ 6,230,343	\$ 1,821	\$ 7,444,752	\$ 12	\$ -	\$ 37,508,125

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, 2016

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Developer Fees Fund	County Schools Facilities Fund	Community Facilities Fund	South Pocket Facilities Fund	Tax Override Fund	Total
Revenues:											
LCFF	\$ 16,327,054	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ 16,327,054
Federal sources	326,157	2,310,608	10,824,289	22,028,533	-	-	-	-	-	-	35,489,587
Other state sources	1,994,110	1,629,544	7,409,609	1,389,729	-	-	-	-	-	-	12,422,992
Other local sources	<u>67,439</u>	<u>4,258,170</u>	<u>2,205,056</u>	<u>1,042,035</u>	<u>925</u>	<u>3,499,791</u>	<u>8</u>	<u>1,631,507</u>	<u>14</u>	<u>-</u>	<u>12,704,945</u>
Total revenues	<u>18,714,760</u>	<u>8,198,322</u>	<u>20,438,954</u>	<u>24,460,297</u>	<u>925</u>	<u>3,499,791</u>	<u>8</u>	<u>1,631,507</u>	<u>14</u>	<u>-</u>	<u>76,944,578</u>
Expenditures:											
Current:											
Certificated salaries	7,484,911	1,954,718	7,073,584	-	-	-	-	-	-	-	16,513,213
Classified salaries	1,092,800	1,474,994	4,734,643	6,622,611	-	-	-	-	-	-	13,925,048
Employee benefits	4,716,650	2,004,977	7,171,107	3,741,334	-	-	-	-	-	-	17,634,068
Books and supplies	792,344	518,611	599,362	13,051,786	79,133	38,455	-	47,095	-	-	15,126,786
Contract services and operating expenditures	1,894,674	2,124,403	430,499	309,823	1,500	11,724	-	8,751	-	-	4,781,374
Capital outlay	141,634	18,783	248,545	692,964	231,487	420,849	-	879,771	-	-	2,634,033
Debt service:											
Principal retirement	-	-	-	-	-	-	-	2,195,000	-	-	2,195,000
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,270,634</u>	<u>-</u>	<u>-</u>	<u>3,270,634</u>
Total expenditures	<u>16,123,013</u>	<u>8,096,486</u>	<u>20,257,740</u>	<u>24,418,518</u>	<u>312,120</u>	<u>471,028</u>	<u>-</u>	<u>6,401,251</u>	<u>-</u>	<u>-</u>	<u>76,080,156</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,591,747</u>	<u>101,836</u>	<u>181,214</u>	<u>41,779</u>	<u>(311,195)</u>	<u>3,028,763</u>	<u>8</u>	<u>(4,769,744)</u>	<u>14</u>	<u>-</u>	<u>864,422</u>
Other financing sources (uses):											
Transfers in	30,000	230,060	1,500,000	45,788	626,117	93,848	-	166,235	-	-	2,692,048
Transfers out	<u>(1,488,357)</u>	<u>(65,599)</u>	<u>(737,534)</u>	<u>(928,528)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,478)</u>	<u>(163,757)</u>	<u>(3,386,253)</u>
Total other financing sources (uses)	<u>(1,458,357)</u>	<u>164,461</u>	<u>762,466</u>	<u>(882,740)</u>	<u>626,117</u>	<u>93,848</u>	<u>-</u>	<u>166,235</u>	<u>(2,478)</u>	<u>(163,757)</u>	<u>(694,205)</u>
Net change in fund balances	1,133,390	266,297	943,680	(840,961)	314,922	3,122,611	8	(4,603,509)	(2,464)	(163,757)	170,217
Fund balances, July 1, 2015	<u>3,323,159</u>	<u>51,846</u>	<u>30,230</u>	<u>12,014,237</u>	<u>220,056</u>	<u>3,102,191</u>	<u>1,764</u>	<u>11,751,495</u>	<u>2,464</u>	<u>163,757</u>	<u>30,661,199</u>
Fund balances, June 30, 2016	<u>\$ 4,456,549</u>	<u>\$ 318,143</u>	<u>\$ 973,910</u>	<u>\$ 11,173,276</u>	<u>\$ 534,978</u>	<u>\$ 6,224,802</u>	<u>\$ 1,772</u>	<u>\$ 7,147,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,831,416</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2016

	Balance July 1, <u>2015</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2016</u>
Student Body Funds				
<u>C.K. McClatchy High School</u>				
Assets:				
Cash on hand and in banks	\$ 202,117	\$ 277,879	\$ 271,353	\$ 208,643
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 202,117</u>	<u>\$ 277,879</u>	<u>\$ 271,353</u>	<u>\$ 208,643</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>202,117</u>	<u>277,879</u>	<u>271,353</u>	<u>208,643</u>
Total liabilities	<u>\$ 202,117</u>	<u>\$ 277,879</u>	<u>\$ 271,353</u>	<u>\$ 208,643</u>
<u>Hiram Johnson High School</u>				
Assets:				
Cash on hand and in banks	\$ 48,231	\$ 118,957	\$ 100,195	\$ 66,993
Receivables	-	-	-	-
Stores inventory	3,500	-	3,500	-
Capital assets	<u>9,470</u>	<u>-</u>	<u>9,470</u>	<u>-</u>
Total assets	<u>\$ 61,201</u>	<u>\$ 118,957</u>	<u>\$ 113,165</u>	<u>\$ 66,993</u>
Liabilities:				
Accounts payable	\$ 582	\$ -	\$ -	\$ 582
Due to student groups	<u>60,619</u>	<u>118,957</u>	<u>113,165</u>	<u>66,411</u>
Total liabilities	<u>\$ 61,201</u>	<u>\$ 118,957</u>	<u>\$ 113,165</u>	<u>\$ 66,993</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2016

	Balance July 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2016
<u>Luther Burbank High School</u>				
Assets:				
Cash on hand and in banks	\$ 120,979	\$ 185,405	\$ 200,254	\$ 106,130
Receivables	-	-	-	-
Stores inventory	1,384	-	1,384	-
Capital assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 122,363</u>	<u>\$ 185,405</u>	<u>\$ 201,638</u>	<u>\$ 106,130</u>
Liabilities:				
Accounts payable	\$ 537	\$ 1,065	\$ 1,367	\$ 235
Due to student groups	<u>121,826</u>	<u>184,340</u>	<u>200,271</u>	<u>105,895</u>
Total liabilities	<u>\$ 122,363</u>	<u>\$ 185,405</u>	<u>\$ 201,638</u>	<u>\$ 106,130</u>
<u>John F. Kennedy High School</u>				
Assets:				
Cash on hand and in banks	\$ 197,611	\$ 310,549	\$ 298,013	\$ 210,147
Receivables	1,177	-	1,087	90
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 198,788</u>	<u>\$ 310,549</u>	<u>\$ 299,100</u>	<u>\$ 210,237</u>
Liabilities:				
Accounts payable	\$ 30,388	\$ -	\$ 6,844	\$ 23,544
Due to student groups	<u>168,400</u>	<u>310,549</u>	<u>292,256</u>	<u>186,693</u>
Total liabilities	<u>\$ 198,788</u>	<u>\$ 310,549</u>	<u>\$ 299,100</u>	<u>\$ 210,237</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2016

	Balance July 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2016
<u>Rosemont High School</u>				
Assets:				
Cash on hand and in banks	\$ 59,390	\$ 218,059	\$ 220,461	\$ 56,988
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u>59,390</u>	<u>218,059</u>	<u>220,461</u>	<u>56,988</u>
Total assets	<u>\$ 59,390</u>	<u>\$ 218,059</u>	<u>\$ 220,461</u>	<u>\$ 56,988</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>59,390</u>	<u>218,059</u>	<u>220,461</u>	<u>56,988</u>
	<u>59,390</u>	<u>218,059</u>	<u>220,461</u>	<u>56,988</u>
Total liabilities	<u>\$ 59,390</u>	<u>\$ 218,059</u>	<u>\$ 220,461</u>	<u>\$ 56,988</u>
<u>Hiram Johnson West Campus</u>				
Assets:				
Cash on hand and in banks	\$ 105,299	\$ 291,791	\$ 275,065	\$ 122,025
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u>105,299</u>	<u>291,791</u>	<u>275,065</u>	<u>122,025</u>
Total assets	<u>\$ 105,299</u>	<u>\$ 291,791</u>	<u>\$ 275,065</u>	<u>\$ 122,025</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>105,299</u>	<u>291,791</u>	<u>275,065</u>	<u>122,025</u>
	<u>105,299</u>	<u>291,791</u>	<u>275,065</u>	<u>122,025</u>
Total liabilities	<u>\$ 105,299</u>	<u>\$ 291,791</u>	<u>\$ 275,065</u>	<u>\$ 122,025</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2016

	Balance July 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2016
<u>Charles A. Jones Skills and Education Center</u>				
Assets:				
Cash on hand and in banks	\$ 23,946	\$ 3,570	\$ 5,256	\$ 22,260
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 23,946</u>	<u>\$ 3,570</u>	<u>\$ 5,256</u>	<u>\$ 22,260</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>23,946</u>	<u>3,570</u>	<u>5,256</u>	<u>22,260</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 23,946</u>	<u>\$ 3,570</u>	<u>\$ 5,256</u>	<u>\$ 22,260</u>
<u>A. Warren McClaskey Adult Center</u>				
Assets:				
Cash on hand and in banks	\$ 78,871	\$ 11,132	\$ 17,094	\$ 72,909
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 78,871</u>	<u>\$ 11,132</u>	<u>\$ 17,094</u>	<u>\$ 72,909</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>78,871</u>	<u>11,132</u>	<u>17,094</u>	<u>72,909</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 78,871</u>	<u>\$ 11,132</u>	<u>\$ 17,094</u>	<u>\$ 72,909</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2016

	Balance July 1, 2015	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2016
<u>Elementary and Middle Schools</u>				
Assets:				
Cash on hand and in banks	\$ 538,585	\$ 1,230,251	\$ 1,271,166	\$ 497,670
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 538,585</u>	<u>\$ 1,230,251</u>	<u>\$ 1,271,166</u>	<u>\$ 497,670</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>538,585</u>	<u>1,230,251</u>	<u>1,271,166</u>	<u>497,670</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 538,585</u>	<u>\$ 1,230,251</u>	<u>\$ 1,271,166</u>	<u>\$ 497,670</u>
<u>Total Agency Funds</u>				
Assets:				
Cash on hand and in banks	\$ 1,375,029	\$ 2,647,593	\$ 2,658,857	\$ 1,363,765
Receivables	1,177	-	1,087	90
Stores inventory	4,884	-	4,884	-
Capital assets	<u>9,470</u>	<u>-</u>	<u>9,470</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 1,390,560</u>	<u>\$ 2,647,593</u>	<u>\$ 2,674,298</u>	<u>\$ 1,363,855</u>
Liabilities:				
Accounts payable	\$ 31,507	\$ 1,065	\$ 8,211	\$ 24,361
Due to student groups	<u>1,359,053</u>	<u>2,646,528</u>	<u>2,666,087</u>	<u>1,339,494</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 1,390,560</u>	<u>\$ 2,647,593</u>	<u>\$ 2,674,298</u>	<u>\$ 1,363,855</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2016

Sacramento City Unified School District, a political subdivision of the State of California, was established on July 7, 1936. The territory covered by the District does not include certain areas of the City of Sacramento, but does include some contiguous territory located outside city boundaries, but within Sacramento County boundaries. The District operated forty elementary schools (grades K-6), eight elementary/middle schools (grades K-8), six middle schools (grades 7-8), one middle/high school (grades 7-10) one 7-12 middle/high school, seven high schools (grades 9-12), one independent study school, two continuation/alternative schools, two adult education centers, two special education centers and forty-four children's centers and preschools, serving infants through age 12. Fourteen charter schools also operated in the District serving kindergarten through grade twelve, five of which were governed by the District Board of Education.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Christina Pritchett	President	November 2020
Jay Hansen	Vice President	November 2018
Jessie Ryan	Second Vice President	November 2020
Ellen Cochrane	Member	November 2018
Gustavo Arroyo	Member	November 2016*
Diana Rodriguez	Member	November 2016**
Darrel Woo	Member	November 2018
Elizabeth Barry	Student Member	June 2016***

ADMINISTRATION

José L. Banda
Superintendent

Cathy Allen
Chief Operations Officer

Lisa Allen
Deputy Superintendent

Gerardo Castillo, CPA
Chief Business Officer

Elliot Lopez
Chief Information Officer

Cancy McArn
Chief Human Resources Officer

Al Rogers, Ed.D.****
Chief Strategy Officer

Gabe Ross †
Chief Communications Officer

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2016

ADMINISTRATION
(Continued)

Iris Taylor, Ed.D.
Chief Academic Officer

*Gustavo Arroyo - Term ended November 2016. Michael Minnick voted into office November 2016.

**Diana Rodriguez - Term ended November 2016. Mai Vang voted into office November 2016.

***Natalie Rosas voted into office as the student member in June 2016 for the 2016-17 fiscal year.

****Al Rogers, Ed.D. resigned effective December 2, 2016.

† Gabe Ross resigned effective November 11, 2016.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 For the Year Ended June 30, 2016

<u>District</u>	<u>Second Period Report</u>	<u>Revised Second Period Report*</u>	<u>Annual Report</u>
Elementary:			
Transitional Kindergarten through Third	12,263	-	12,279
Fourth through Sixth	9,682	-	9,670
Seventh and Eighth	6,289	-	6,266
Special Education	212	-	209
Community Day School	<u>17</u>	<u>-</u>	<u>19</u>
	<u>28,463</u>	<u>-</u>	<u>28,443</u>
Secondary:			
Ninth through Twelfth	10,220	-	10,067
Special Education	<u>154</u>	<u>-</u>	<u>145</u>
Total Secondary	<u>10,374</u>	<u>-</u>	<u>10,212</u>
District ADA Totals	<u>38,837</u>	<u>-</u>	<u>38,655</u>
<u>Charter Schools</u>			
Bowling Green Elementary - Classroom-Based:			
Transitional Kindergarten through Third	477	-	474
Fourth through Sixth	<u>339</u>	<u>-</u>	<u>336</u>
Total Bowling Green Elementary Charter	<u>816</u>	<u>-</u>	<u>810</u>
George Washington Carver School of Arts and Science - Classroom-Based:			
Ninth through Twelfth	<u>286</u>	<u>-</u>	<u>280</u>
New Joseph Bonnheim - Classroom-Based:			
Transitional Kindergarten through Third	162	-	163
Fourth through Sixth	<u>82</u>	<u>-</u>	<u>82</u>
Total New Joseph Bonnheim Charter	<u>244</u>	<u>-</u>	<u>245</u>
New Technology High - Classroom-Based:			
Ninth through Twelfth	<u>215</u>	<u>-</u>	<u>213</u>
Met Sacramento High School - Non-Classroom-Based:			
Ninth through Twelfth	<u>-</u>	<u>287</u>	<u>282</u>
Met Sacramento High School - Classroom-Based:			
Ninth through Twelfth	<u>287</u>	<u>-</u>	<u>-</u>
Total Charter Schools	<u>1,848</u>	<u>287</u>	<u>1,830</u>

* Includes the effect of the Met Sacramento High School changing from reporting attendance as classroom based to non-classroom based attendance.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2016

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2015-2016 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
<u>District</u>					
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	50,530	180	N/A	In Compliance
Grade 2	50,400	50,530	180	N/A	In Compliance
Grade 3	50,400	50,530	180	N/A	In Compliance
Grade 4	54,000	54,004	180	N/A	In Compliance
Grade 5	54,000	54,004	180	N/A	In Compliance
Grade 6	54,000	54,004	180	N/A	In Compliance
Grade 7	54,000	58,164	180	N/A	In Compliance
Grade 8	54,000	58,164	180	N/A	In Compliance
Grade 9	64,800	64,800	180	N/A	In Compliance
Grade 10	64,800	64,800	180	N/A	In Compliance
Grade 11	64,800	64,800	180	N/A	In Compliance
Grade 12	64,800	64,800	180	N/A	In Compliance
<u>Bowling Green Charter School - Classroom Based</u>					
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	50,600	180	N/A	In Compliance
Grade 2	50,400	50,600	180	N/A	In Compliance
Grade 3	50,400	50,600	180	N/A	In Compliance
Grade 4	54,000	54,004	180	N/A	In Compliance
Grade 5	54,000	54,004	180	N/A	In Compliance
Grade 6	54,000	54,004	180	N/A	In Compliance
<u>George Washington Carver School of Arts and Science - Classroom Based</u>					
Grade 9	64,800	64,886	180	N/A	In Compliance
Grade 10	64,800	64,886	180	N/A	In Compliance
Grade 11	64,800	64,886	180	N/A	In Compliance
Grade 12	64,800	64,886	180	N/A	In Compliance
<u>New Joseph Bonnheim Charter School - Classroom Based</u>					
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	50,600	180	N/A	In Compliance
Grade 2	50,400	50,600	180	N/A	In Compliance
Grade 3	50,400	50,600	180	N/A	In Compliance
Grade 4	54,000	54,004	180	N/A	In Compliance
Grade 5	54,000	54,004	180	N/A	In Compliance
Grade 6	54,000	54,004	180	N/A	In Compliance
<u>New Technology High School - Classroom Based</u>					
Grade 9	64,800	65,584	175	N/A	In Compliance
Grade 10	64,800	65,584	175	N/A	In Compliance
Grade 11	64,800	65,584	175	N/A	In Compliance
Grade 12	64,800	65,584	175	N/A	In Compliance

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2016

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education</u>			
Special Education Cluster:			
84.027	Special Education IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 6,945,633
84.027	Special Education IDEA: Private School ISP	13379	23,381
84.027	Special Education IDEA: Early Intervening Services	13379	1,235,229
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	214,986
84.173	Special Education: IDEA Preschool Grants Early Intervention Services	13430	37,939
84.027A	Special Education IDEA: Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	328,733
84.027A	Special Education IDEA: Mental Health Services, Part B, Sec 611	14468	580,137
84.027	Special Education: Local Early Intervening Services	13682	58,012
84.173A	Special Education: Alternative Dispute Resolution, Part B, Sec 611	*	803
84.173A	Special Education: IDEA, Preschool Staff Development, Part B, Sec 611	13007	<u>2,359</u>
Subtotal Special Education Cluster			<u>9,427,212</u>
NCLB: Title I Program:			
84.010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	17,389,438
84.010	NCLB: Title I, Part D, Subpart 2, Local Delinquent Program	14357	63,442
84.010	NCLB: Title I, Home Visit	14329	<u>261,521</u>
Subtotal NCLB: Title I Program			<u>17,714,401</u>
Adult Education Program:			
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	156,553
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	32,378
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>45,153</u>
Subtotal Adult Education Program			<u>234,084</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2016

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
	Carl D. Perkins Program:		
84.048	Carl D. Perkins Career and Technical Education: Adult, Sec. 132 (Vocational Education)	*	\$ 698,016
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>524,470</u>
	Subtotal Carl D. Perkins Program		<u>1,222,486</u>
84.367	NCLB: Title II, Part A, Improving Teacher Quality Local Grants	14341	3,457,508
84.366	NCLB: Title II, Part B, CA Mathematics and Science Partnerships	*	14,200
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	191,566
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.184	Safe and Supportive Schools Programmatic Intervention (S3)	15164	2,494
84.365	NCLB: Title III, Limited English Proficiency (LEP) Student Program	14346	1,361,875
84.060	Indian Education (From Federal Government)	10011	31,004
84.063	Pell Grants	*	1,151,891
84.196	NCLB: Title X, McKinney-Vento Homeless Children Assistance Grants	14332	4
84.287	NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	14535, 14349	5,287,389
84.330	NCLB: Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program	*	160,139
84.377	NCLB: Title I, School Improvement Grant (SIG) for QEIA Schools	14971	<u>700,066</u>
	Total U.S. Department of Education		<u>41,095,739</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2016

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Education</u>			
93.600	Head Start	10016	\$ 10,708,589
93.243	Substance Abuse and Mental Health Services	*	21,302
93.596	Child Development: Federal General (CCTR) and State Preschool (CSPP); Rs 5026, Family Child Care Home (CFCC)	13609	115,700
93.674	Chafee Foster Care Independent Living	*	99,999
93.778	Medi-Cal Billing Option	10013	<u>2,133,733</u>
Total U.S. Department Health and Human Services			<u>13,079,323</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
Child Nutrition Cluster:			
10.555	National School Lunch Program	13396	16,555,570
10.559	Child Nutrition: Summer Food Service Program Operations	13004	<u>506,825</u>
Subtotal Child Nutrition Cluster			<u>17,062,395</u>
10.558	Child Nutrition: Child Care Food Program	13666	4,037,925
10.582	Child Nutrition: Fresh Fruit and Vegetable Program	14968	69,748
10.575	Child Nutrition: Feast Grant	*	<u>59,163</u>
Total U.S. Department of Agriculture			<u>21,229,231</u>
<u>Substance Abuse and Mental Health Services Administration</u>			
92.243	Meadowview Project Aware Grant	*	<u>36,897</u>
<u>U.S. Department of Justice</u>			
16.710	Community Oriented Policing	*	<u>12,524</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC	*	<u>309,559</u>

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2016

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Labor</u>			
17.259	Workforce Investment Act, Youth Activities	*	<u>226,617</u>
	Total Federal Programs		<u>\$ 75,989,890</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, 2016

		Bond Interest and Redemption <u>Fund</u>
Unaudited Actual Financial Statements ending Fund Balance June 30, 2016		\$ 29,989,574
Adjustment to reverse set aside of principal on debt recorded as principal payment.		<u>1,666,667</u>
Audited Ending Fund Balance, June 30, 2016		<u><u>\$ 31,656,241</u></u>
	General <u>Fund</u>	Retiree Benefits Trust <u>Fund</u>
Unaudited Actual Financial Statements ending Fund Balance June 30, 2016	\$ 75,719,334	\$ 47,828,826
Adjustment to remove the CERBT trust activity from the District's fund financials and transfer of resources to the General Fund.	<u>22,213,281</u>	<u>(47,828,826)</u>
Audited Ending Fund Balance, June 30, 2016	<u><u>\$ 97,932,615</u></u>	<u><u>\$ -</u></u>

There were no other adjustments proposed to any 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, 2016
(UNAUDITED)

<u>General Fund</u>	(Budget) <u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues and other financing sources	<u>\$ 494,070,820</u>	<u>\$ 556,064,225</u>	<u>\$ 435,884,308</u>	<u>\$ 409,365,428</u>
Expenditures	494,816,943	494,529,456	428,832,132	386,209,029
Other uses and transfers out	<u>1,730,000</u>	<u>8,386,451</u>	<u>3,762,319</u>	<u>1,071,304</u>
Total outgo	<u>496,546,943</u>	<u>502,915,907</u>	<u>432,594,451</u>	<u>387,280,333</u>
Change in fund balance	<u>\$ (2,476,123)</u>	<u>\$ 53,148,318</u>	<u>\$ 3,289,857</u>	<u>\$ 22,085,095</u>
Ending fund balance	<u>\$ 95,456,492</u>	<u>\$ 97,932,615</u>	<u>\$ 44,784,297</u>	<u>\$ 41,494,440</u>
Available reserves	<u>\$ 20,013,133</u>	<u>\$ 18,763,133</u>	<u>\$ 12,763,133</u>	<u>\$ 17,876,795</u>
Designated for economic uncertainties	<u>\$ 20,013,133</u>	<u>\$ 18,763,133</u>	<u>\$ 12,763,133</u>	<u>\$ 13,976,133</u>
Undesignated fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,900,662</u>
Available reserves as percentages of total outgo	<u>4.0%</u>	<u>3.7%</u>	<u>2.9%</u>	<u>4.6%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$1,042,757,489</u>	<u>\$1,102,017,744</u>	<u>\$1,042,411,701</u>	<u>\$ 661,146,173</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>38,438</u>	<u>38,837</u>	<u>39,113</u>	<u>39,985</u>

The General Fund fund balance has increased by \$78,523,270 over the past three years. The District has incurred operating surpluses in each of the past three years, and anticipates incurring an operating deficit during the 2016-2017 fiscal year. The fiscal year 2016-2017 budget projects a decrease of \$2,476,123. 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, 2016, the District has met this requirement.

Total long-term liabilities have increased by \$440,871,571 over the past two years, due primarily to the issuance of General Obligation Bonds and Lease Revenue Bonds and recognition of the net pension liability (Note 6 to the financial statements).

Average daily attendance has decreased by 1,148 over the past two years. Originally the District anticipated a decrease of 399 ADA for the 2016-2017 fiscal year. However, for the first time in two decades, the District anticipates enrollment to remain flat for the 2016-17 year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2016

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
0640	Language Academy of Sacramento	Separate Report
0586	Met Sacramento High School	Included as Charter Schools Fund
1690	New Joseph Bonnheim Charter School	Included as Charter Schools Fund
0585	New Technology High School	Included as Charter Schools Fund
1386	Oak Park Preparatory Academy	Separate Report
0596	Sacramento Charter High School	Separate Report
0552	Sol Aureus College Preparatory	Separate Report
0491	St. HOPE Public School 7	Separate Report
1186	Yav Pem Suab Academy	Separate Report

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
For the Year Ended June 30, 2016

	Academic and Support <u>Services*</u>	Child <u>Care*</u>
Revenues		
Other local sources	\$ <u>448,553</u>	\$ <u>716,410</u>
Expenditures:		
Certificated salaries	228,518	165,965
Classified salaries	29,978	229,052
Employee benefits	125,201	244,573
Books and supplies	60,928	17,212
Contract services and operating expenditures	3,928	24,005
Indirect costs	<u>-</u>	<u>42,911</u>
Total expenditures	<u>448,553</u>	<u>723,718</u>
Change in fund balance	-	(7,308)
Fund balance, July 1, 2015	<u>-</u>	<u>7,308</u>
Fund balance, June 30, 2016	<u>\$ -</u>	<u>\$ -</u>

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

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

B - Schedule of Instructional Time

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

C - Schedule of Expenditure of Federal Awards

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

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2016.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 76,582,406
Less: Child Nutrition: Summer Food Service Program Operations Funds not spent	10.559	(799,303)
Add: Medi-Cal Billing Option spent from prior year awards	93.778	140,469
AP Test Fee funds spent from prior year awards	93.778	<u>66,318</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 75,989,890</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

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

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

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2016-2017 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audited information.

F - Schedule of Charter Schools

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

G - Schedule of First 5 Revenues and Expenditures

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

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2016, the District did not adopt this program.

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

Board of Education
 Sacramento City Unified School District
 Sacramento, California

Report on Compliance with State Laws and Regulations

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the State of California's *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2016.

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

(Continued)

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

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

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

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

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

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

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on Sacramento City Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the *2015-16 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sacramento City Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Findings 2016-002 and 2016-003 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding Attendance and Unduplicated Local Control Funding Formula Pupil Counts. 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 applicable to Attendance and Unduplicated Local Control Funding Formula Pupil Counts.

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2016.


(Continued)

Other Matter

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

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2015-16 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.


Crowe Horwath LLP

Sacramento, California
December 1, 2016

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

Board of Education
Sacramento City Unified School District
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District as of and for the year ended June 30, 2016, 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 1, 2016.

Internal Control Over Financial Reporting

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

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

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

We identified a deficiency involving internal control that we communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2016-001.

(Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether Sacramento City Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Sacramento City Unified School District's Response to Finding

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

Purpose of this Report

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


Crowe Horwath LLP

Sacramento, California
December 1, 2016

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

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance on First 5 Sacramento County Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2016.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance on Sacramento City Unified School District's First 5 Sacramento County Program based on our audit of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on First 5 Sacramento County Program

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2016.

Purpose of this Report

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

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
December 1, 2016

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

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sacramento City Unified School District's major federal programs for the year ended June 30, 2016. Sacramento City Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Sacramento City Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

(Continued)

Report on Internal Control Over Compliance

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

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

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

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

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
December 1, 2016

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558 84.010	Child Nutrition: Child Care Food Program NCLB: Title I Program

Dollar threshold used to distinguish between Type A
and Type B programs: \$ 2,279,697

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, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

2016-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000)

Criteria

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

Condition

At various school sites selected for testing the following issues were noted:

Fern Bacon Middle Schools School

- Fundraiser forms are not being approved by the site Principal.
- Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.
- Records of inventory sales are not maintained.
- Profit and loss statements are not created for the student store.
- Profit and loss statements are not being reviewed by the Principal.

David Lubin Elementary School

- A dual count is not being performed when funds are turned into the office.

Pony Express Elementary School

- A dual count is not being performed when funds are turned into the office.

Cesar Chavez Elementary

- The school site is bypassing the office for fundraising activities and expenditures, as teachers are determining fundraisers or buying items on their own.

George Washington Carver Charter

- Collection of cash by the ASB in August was not deposited until October.
- Purchases for items were not indicated in student minutes.
- A dual count is not being performed when funds are turned into the office.
-

Earl Warren Elementary School

- A dual count is not being performed when funds are turned into the office.
- Monthly Encumbrance reports are not being signed as evidence of review.

John Sloat Elementary School

- Monthly Encumbrance reports are not being signed as evidence of review.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

2016-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)

Rosemont High School

- The school site is not retaining documentation to support cash receipt totals. Nor are detailed records of cash received from sales maintained.
- Expenditures lack the proper three persons.
- Checks were not being dually approved.
- Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.
- Profit and loss statements are not created for the student store.
- Approval of disbursements were made even though sub-account ASB funds indicated negative balances.
- Bank reconciliations were not being reviewed.

Will C. Wood Middle School

- Fundraiser forms were not being properly approved by a site principal.
- Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.
- Records of sales from the student store are not maintained
- Profit and loss statements are not created for the student store.
- Monthly Encumbrance reports are not being signed as evidence of review.

John F. Kennedy High School

- Fundraiser forms were not being properly approved by a site principal.
- Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.
- Profit and loss statements are not created for the student store.
- The bank reconciliation for October, was not reviewed until March.

Abraham Lincoln Elementary School

- Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.
- Profit and loss statements are not created for the student store.

Golden Empire Elementary School

A dual count is not being performed when funds are turned into the office.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

2016-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)

Effect

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

Cause

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

Fiscal Impact

Not determinable.

Recommendation

- Fundraisers should be approved prior to the date of the fundraiser.
- Student store inventories should be reviewed periodically to determine propriety as to character and quantities.
- Records of sales should be reconciled to money received on a daily basis.
- Profit/loss statements should be completed for the student store, and should be reviewed for the associated student body.
- A dual count should be performed upon depositing funds to the office.
- Detailed schedules of items sold and cash received should be maintained.
- Expenditures should be approved by the proper three persons, including the advisor, student, and governing board representative.
- Checks should be approved by two designated individuals.
- Disbursements should only be approved if there are funds available to prevent expenditures in excess of funds available.
- Monthly Encumbrance reports should be reviewed by the site Principal, and a signature should evidence such a review.
- Bank reconciliations should be reviewed in a timely manner following the month of the statement.
- Collection of cash should be made in a timely manner.
- All purchases should be evidenced in the student minutes.

Corrective Action Plan

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on student body accounting procedures, including site visits and quarterly meetings with the organized site support staff.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were noted.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-002 STATE COMPLIANCE – ATTENDANCE REPORTING (40000)

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Sections 401 and 421 (b), and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support attendance reported to the State.

Condition

Rosemont High School - Grades 9-12:

- One student was improperly counted as present for one day.

George Washington Carver School of Arts & Sciences - Grades 9-12:

- One student was improperly counted as present for one day.

Effect

Rosemont High School - Grades 9-12:

- The total effect of the error is an overstatement of .03 ADA.

George Washington Carver School of Arts & Sciences - Grades 9-12:

- The total effect of the error is an overstatement of .04 ADA.

Cause

Controls have not been enforced to ensure adequate attendance reporting at the school site.

Fiscal Impact

District:

Not applicable as the error is less than 0.50 ADA.

Charter School:

Not applicable as the error is less than 0.50 ADA.

Recommendation

We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2016-002 STATE COMPLIANCE – ATTENDANCE REPORTING (40000) (Continued)

Corrective Action Plan

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on attendance reporting procedures.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Criteria

Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM-eligible. Except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Authority cited: Section 14502.1, Education Code. Reference: Sections 14502.1, 14503, 2574(b)(3)(C), 44238.02(b)(3)(B), and 41020, Education Code.

Education Code Section 42238.02 (b)(3)(B) - ...determine if the English learner, foster youth, and free or reduced-price meal eligible pupil counts [in CalPADS] are consistent with the school district's or charter school's English learner, foster youth, and free or reduced-price meal eligible pupil records.

Condition

At multiple sites in the District, six students were improperly included in the Free and Reduced Meal Program and two students were improperly included as English Learner. There was no supporting documentation that these students were approved in the current year for FRPM or to be documented as English Learner status.

At Met Sacramento High School one student was improperly included in the Free and Reduced Meal Program. There was no supporting documentation that the student was approved in the current year for FRPM.

At George Washington Carver Charter School, two students were improperly included in the Free and Reduced Meal Program. There was no supporting documentation that the students were approved in the current year for FRPM.

Effect

For the District, the effect of this finding is an extrapolated overstatement of 484 unduplicated pupil counts.

A.M. Winn Waldorf-Inspired

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	365	225	1	69	295
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>365</u>	<u>220</u>	<u>-</u>	<u>69</u>	<u>289</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000)**

Albert Einstein Middle

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	743	505	3	61	569
Audit adjustments	-	(11)	(1)	-	(12)
Adjusted counts	<u>743</u>	<u>494</u>	<u>2</u>	<u>61</u>	<u>557</u>

Alice Birney Waldorf-Inspired

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	582	167	5	12	184
Audit adjustments	-	(4)	(1)	-	(5)
Adjusted counts	<u>582</u>	<u>163</u>	<u>4</u>	<u>12</u>	<u>179</u>

Bret Harte Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	308	205	7	45	257
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>308</u>	<u>200</u>	<u>6</u>	<u>45</u>	<u>251</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

C.K. McClatchy High

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	2,268	1,140	22	181	1,343
Audit adjustments	-	(24)	(2)	-	(26)
Adjusted counts	<u>2,268</u>	<u>1,116</u>	<u>20</u>	<u>181</u>	<u>1,317</u>

Caleb Greenwood Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	478	155	3	5	163
Audit adjustments	-	(4)	(1)	-	(5)
Adjusted counts	<u>478</u>	<u>151</u>	<u>2</u>	<u>5</u>	<u>158</u>

California Middle

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	856	405	11	104	520
Audit adjustments	-	(9)	(1)	-	(10)
Adjusted counts	<u>856</u>	<u>396</u>	<u>10</u>	<u>104</u>	<u>510</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Camellia Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	458	288	15	97	400
Audit adjustments	-	(6)	(1)	-	(7)
Adjusted counts	<u>458</u>	<u>282</u>	<u>14</u>	<u>97</u>	<u>393</u>

Capital City Independent Study

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	415	272	22	58	352
Audit adjustments	-	(6)	(2)	-	(8)
Adjusted counts	<u>415</u>	<u>266</u>	<u>20</u>	<u>58</u>	<u>344</u>

Caroline Wenzel Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	284	205	3	23	231
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>284</u>	<u>200</u>	<u>2</u>	<u>23</u>	<u>225</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Crocker/Riverside Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	634	126	1	6	133
Audit adjustments	-	(3)	(1)	-	(4)
Adjusted counts	<u>634</u>	<u>123</u>	<u>-</u>	<u>6</u>	<u>129</u>

Edward Kemble Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	548	295	47	123	465
Audit adjustments	-	(6)	(3)	-	(9)
Adjusted counts	<u>548</u>	<u>289</u>	<u>44</u>	<u>123</u>	<u>456</u>

Ethel I. Baker Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	757	434	12	269	715
Audit adjustments	-	(9)	(1)	-	(10)
Adjusted counts	<u>757</u>	<u>425</u>	<u>11</u>	<u>269</u>	<u>705</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Ethel Phillips Elementary

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	565	244	59	194	497
Audit adjustments	-	(5)	(4)	-	(9)
Adjusted counts	<u>565</u>	<u>239</u>	<u>55</u>	<u>194</u>	<u>488</u>

Father Keith B. Kenny

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	437	324	13	70	407
Audit adjustments	-	(7)	(1)	-	(8)
Adjusted counts	<u>437</u>	<u>317</u>	<u>12</u>	<u>70</u>	<u>399</u>

Genevieve Didion

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	630	158	7	10	175
Audit adjustments	-	(4)	(1)	-	(5)
Adjusted counts	<u>630</u>	<u>154</u>	<u>6</u>	<u>10</u>	<u>170</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Golden Empire Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	587	342	10	81	433
Audit adjustments	-	(7)	(1)	-	(8)
Adjusted counts	<u>587</u>	<u>335</u>	<u>9</u>	<u>81</u>	<u>425</u>

Hiram W. Johnson High

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	1,543	1,041	42	314	1,397
Audit adjustments	-	(22)	(3)	-	(25)
Adjusted counts	<u>1,543</u>	<u>1,019</u>	<u>39</u>	<u>314</u>	<u>1,372</u>

Hollywood Park Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	356	262	1	48	311
Audit adjustments	-	(6)	(1)	-	(7)
Adjusted counts	<u>356</u>	<u>256</u>	<u>-</u>	<u>48</u>	<u>304</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Hubert H. Bancroft Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	504	244	6	26	276
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>504</u>	<u>239</u>	<u>5</u>	<u>26</u>	<u>270</u>

Isador Cohen Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	231	177	1	27	205
Audit adjustments	-	(4)	(1)	-	(5)
Adjusted counts	<u>231</u>	<u>173</u>	<u>-</u>	<u>27</u>	<u>200</u>

John Bidwell Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	368	242	3	92	337
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>368</u>	<u>237</u>	<u>2</u>	<u>92</u>	<u>331</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

John Cabrillo Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	384	274	7	42	323
Audit adjustments	-	(6)	(1)	-	(7)
Adjusted counts	<u>384</u>	<u>268</u>	<u>6</u>	<u>42</u>	<u>316</u>

John F. Kennedy High

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	2,221	1,149	25	211	1,385
Audit adjustments	-	(24)	(2)	-	(26)
Adjusted counts	<u>2,221</u>	<u>1,125</u>	<u>23</u>	<u>211</u>	<u>1,359</u>

John H. Still

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	906	538	35	245	818
Audit adjustments	-	(11)	(2)	-	(13)
Adjusted counts	<u>906</u>	<u>527</u>	<u>33</u>	<u>245</u>	<u>805</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

John Morse Therapeutic Center

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	56	45	-	3	48
Audit adjustments	-	(1)	-	-	(1)
Adjusted counts	<u>56</u>	<u>44</u>	<u>-</u>	<u>3</u>	<u>47</u>

Kit Carson Middle

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	392	266	5	63	334
Audit adjustments	-	(6)	(1)	-	(7)
Adjusted counts	<u>392</u>	<u>260</u>	<u>4</u>	<u>63</u>	<u>327</u>

Leataata Floyd Elementary

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	356	318	1	28	347
Audit adjustments	-	(7)	(1)	-	(8)
Adjusted counts	<u>356</u>	<u>311</u>	<u>-</u>	<u>28</u>	<u>339</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Leonardo Da Vinci

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	835	257	10	53	320
Audit adjustments	-	(6)	(1)	-	(7)
Adjusted counts	<u>835</u>	<u>251</u>	<u>9</u>	<u>53</u>	<u>313</u>

Luther Burbank High

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	1,712	1,054	64	317	1,435
Audit adjustments	-	(22)	(4)	-	(26)
Adjusted counts	<u>1,712</u>	<u>1,032</u>	<u>60</u>	<u>317</u>	<u>1,409</u>

Mark Twain Elementary

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	346	235	5	87	327
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>346</u>	<u>230</u>	<u>4</u>	<u>87</u>	<u>321</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Martin Luther King Jr.

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	484	326	11	45	382
Audit adjustments	-	(7)	(1)	-	(8)
Adjusted counts	<u>484</u>	<u>319</u>	<u>10</u>	<u>45</u>	<u>374</u>

Matsuyama Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	647	254	19	45	318
Audit adjustments	-	(6)	(2)	-	(8)
Adjusted counts	<u>647</u>	<u>248</u>	<u>17</u>	<u>45</u>	<u>310</u>

Nicholas Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	653	361	44	187	592
Audit adjustments	-	(8)	(3)	-	(11)
Adjusted counts	<u>653</u>	<u>353</u>	<u>41</u>	<u>187</u>	<u>581</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

NPS School Group for Sacramento City Unified

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	285	66	36	16	118
Audit adjustments	-	(2)	(2)	-	(4)
Adjusted counts	<u>285</u>	<u>64</u>	<u>34</u>	<u>16</u>	<u>114</u>

Oak Ridge Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	577	407	4	145	556
Audit adjustments	-	(9)	(1)	-	(10)
Adjusted counts	<u>577</u>	<u>398</u>	<u>3</u>	<u>145</u>	<u>546</u>

Pacific Elementary

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	693	315	57	225	597
Audit adjustments	-	(7)	(4)	-	(11)
Adjusted counts	<u>693</u>	<u>308</u>	<u>53</u>	<u>225</u>	<u>586</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Parkway Elementary

	Unduplicated pupil count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	586	383	4	166	553
Audit adjustments	-	(8)	(1)	-	(9)
Adjusted counts	<u>586</u>	<u>375</u>	<u>3</u>	<u>166</u>	<u>544</u>

Peter Burnett Elementary

	Unduplicated pupil count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	617	336	42	180	558
Audit adjustments	-	(7)	(3)	-	(10)
Adjusted counts	<u>617</u>	<u>329</u>	<u>39</u>	<u>180</u>	<u>548</u>

Phoebe A. Hearst Elementary

	Unduplicated pupil count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	642	128	2	14	144
Audit adjustments	-	(3)	(1)	-	(4)
Adjusted counts	<u>642</u>	<u>125</u>	<u>1</u>	<u>14</u>	<u>140</u>

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Rosa Parks Elementary

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	838	531	20	222	773
Audit adjustments	-	(11)	(2)	-	(13)
Adjusted counts	<u>838</u>	<u>520</u>	<u>18</u>	<u>222</u>	<u>760</u>

Rosemont High

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	1,355	905	14	108	1,027
Audit adjustments	-	(19)	(1)	-	(20)
Adjusted counts	<u>1,355</u>	<u>886</u>	<u>13</u>	<u>108</u>	<u>1,007</u>

Sacramento City Unified

	<u>Unduplicated pupil count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on CalPADS	29	8	8	4	20
Audit adjustments	-	(1)	(1)	-	(2)
Adjusted counts	<u>29</u>	<u>7</u>	<u>7</u>	<u>4</u>	<u>18</u>

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**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Sam Brannan Middle

	Unduplicated pupil count				<u>Total</u>
	<u>Enrollment</u>	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	533	337	12	72	421
Audit adjustments	-	(7)	(1)	-	(8)
Adjusted counts	<u>533</u>	<u>330</u>	<u>11</u>	<u>72</u>	<u>413</u>

School of Engineering & Sciences

	Unduplicated pupil count				<u>Total</u>
	<u>Enrollment</u>	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	536	350	5	50	405
Audit adjustments	-	(8)	(1)	-	(9)
Adjusted counts	<u>536</u>	<u>342</u>	<u>4</u>	<u>50</u>	<u>396</u>

Sequoia Elementary

	Unduplicated pupil count				<u>Total</u>
	<u>Enrollment</u>	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	475	271	9	37	317
Audit adjustments	-	(6)	(1)	-	(7)
Adjusted counts	<u>475</u>	<u>265</u>	<u>8</u>	<u>37</u>	<u>310</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Success Academy

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	13	11	-	2	13
Audit adjustments	-	(1)	-	-	(1)
Adjusted counts	<u>13</u>	<u>10</u>	<u>-</u>	<u>2</u>	<u>12</u>

Susan B. Anthony Elementary

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	316	131	21	126	278
Audit adjustments	-	(3)	(2)	-	(5)
Adjusted counts	<u>316</u>	<u>128</u>	<u>19</u>	<u>126</u>	<u>273</u>

Sutter Middle

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	1,205	543	6	58	607
Audit adjustments	-	(12)	(1)	-	(13)
Adjusted counts	<u>1,205</u>	<u>531</u>	<u>5</u>	<u>58</u>	<u>594</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Sutterville Elementary

	Unduplicated pupil count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	583	216	15	44	275
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>583</u>	<u>211</u>	<u>14</u>	<u>44</u>	<u>269</u>

Theodore Judah Elementary

	Unduplicated pupil count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	599	204	5	32	241
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>599</u>	<u>199</u>	<u>4</u>	<u>32</u>	<u>235</u>

West Campus

	Unduplicated pupil count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on CalPADS	852	523	1	12	536
Audit adjustments	-	(11)	(1)	-	(12)
Adjusted counts	<u>852</u>	<u>512</u>	<u>-</u>	<u>12</u>	<u>524</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

William Land Elementary

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	466	213	32	97	342
Audit adjustments	-	(5)	(2)	-	(7)
Adjusted counts	<u>466</u>	<u>208</u>	<u>30</u>	<u>97</u>	<u>335</u>

Woodbine Elementary

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	317	222	18	60	300
Audit adjustments	-	(5)	(1)	-	(6)
Adjusted counts	<u>317</u>	<u>217</u>	<u>17</u>	<u>60</u>	<u>294</u>

District-Wide

	<u>Enrollment</u>	<u>Unduplicated pupil count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	41,028	22,450	1,018	6,420	29,888
Audit adjustments	-	(406)	(78)	-	(484)
Adjusted counts	<u>41,028</u>	<u>22,044</u>	<u>940</u>	<u>6,420</u>	<u>29,404</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000)** (Continued)

For the Met Sacramento High School, the effect of this finding is an extrapolated overstatement of 10 unduplicated pupil counts.

Met Sacramento High School

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	303	155	1	5	161
Audit adjustments	-	(10)	-	-	(10)
Adjusted counts	<u>303</u>	<u>145</u>	<u>1</u>	<u>5</u>	<u>151</u>

For the George Washington Carver Charter School, the effect of this finding is an extrapolated overstatement of 28 unduplicated pupil counts.

George Washington Carver Charter School

	<u>Unduplicated pupil count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	315	152	1	5	158
Audit adjustments	-	(28)	-	-	(28)
Adjusted counts	<u>315</u>	<u>124</u>	<u>1</u>	<u>5</u>	<u>130</u>

Cause

The errors were the result of clerical errors in accounting for unduplicated pupil counts.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2016

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2016-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Fiscal Impact

The Unduplicated Pupil Percentage for Sacramento City Unified School District was originally reported at 71.88% and the revised School District Unduplicated Pupil Percentage should be revised to 71.49%; the fiscal impact is a reduction of LCFF revenues of approximately \$438,949.

The Unduplicated Pupil Percentage for the Met Sacramento High School was originally reported at 53.96% and the revised School District Unduplicated Pupil Percentage should be revised to 52.88%; the fiscal impact is a reduction of LCFF revenues of approximately \$2,865.

The Unduplicated Pupil Percentage for George Washington Carver Charter School was originally reported at 49.35% and the revised School District Unduplicated Pupil Percentage should be revised to 46.30%; the fiscal impact is a reduction of LCFF revenues of approximately \$8,065.

Recommendation

The District should ensure that all students are properly reflected in the CalPADS reporting under the appropriate English Learner status. The District should ensure that all appropriate documentation is retained and updated for all students receiving Free and Reduced lunches.

Corrective Action Plan

The District agrees with the finding and proper controls are set up for fiscal year 2016-17 to prevent future audit findings. Processes have been implemented for confirming only eligible students are included in the California Longitudinal Pupil Achievement Data System (CALPADS) reporting before the report has been submitted. This includes ongoing inter-department meetings to ensure accurate CALPADS reporting for Free or Reduced-Price Meal Program (FRPM) and English Language Acquisition Status (ELAS) Local Control Funding Formula (LCFF) funded students. Also, a final review process has been added to confirm accuracy prior to the report submission. Staff will continue to document the processes and procedures to create detailed guidelines to ensure accurate CALPADS reporting.

The added preventative processes that have been implemented include the random selection of a sampling of the students included in the FRPM and ELAS reporting, over various school sites. In addition, additional steps have been implemented for accurate FRPM reporting that include expiring 30-day allowable carryover eligibility for student meals in the student attendance reporting system to prevent excess reporting of ineligible of students in the CALPADS report.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2016

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2015-001	Partially implemented.	See current year finding 2016-001.
<u>Condition:</u>		
Bowling Green Charter Elementary School:		
<ul style="list-style-type: none">• No record of receipt books issued to teachers.• Deposits are not supported by detailed schedules defining the number of items receipted and the unit price per item.• Deposits are not performed on a timely basis.		
C.K. McClatchy High School:		
<ul style="list-style-type: none">• No receipts are issued when funds are turned in to ASB coordinator.• Deposits are not double-counted or properly approved.• Student store inventories are not reviewed periodically to determine propriety as to character and quantities.• Lack of proper approval for revenue-producing activities; no principal or district approval.		
Camelia Basic Elementary School:		
<ul style="list-style-type: none">• No record of receipt books issued to student clubs.• Deposits are not supported by detailed schedules defining the number of items receipted and the unit price per item.• Receipts are not issued when funds are turned in to the ASB intermediate coordinator.• ASB intermediate coordinator performs counts and deposits; improper segregation of duties.		
Isador Cohen Elementary School:		
<ul style="list-style-type: none">• Deposits are not supported by detailed schedules defining the number of items receipted and the unit price per item.		

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2016

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2015-001 (Continued)		
Phoebe Hearst Elementary School:		
<ul style="list-style-type: none"> • Deposits are not supported by detailed schedules defining the number of items receipted and the unit price per item. 		
Sam Brannan Middle School:		
<ul style="list-style-type: none"> • No record of receipt books issued to student clubs. 		
West Campus High School:		
<ul style="list-style-type: none"> • No record of receipt books issued to student clubs. • Receipts are not issued when funds turned in to the ASB intermediate coordinator. • Lack of proper approval for revenue-producing activities; no principal or district approval. • Student store inventories are not reviewed periodically to determine propriety as to character and quantities. • Profit and loss statements for the student store are not reviewed. 		
<u>Recommendation:</u> The District should implement and enforce internal controls, including:		
<ul style="list-style-type: none"> • Maintain a record of receipt books issued to student clubs and/or teachers for fundraiser's. • Receipts should be issued and a dual count should be performed when funds are turned into the ASB secretary by the club advisors and teachers. • Cash should be deposited on a timely basis. • Revenue-producing activities should be approved by the Principal, student council/advisor, where applicable, and in accordance with District policy. • Student store inventory counts and profit-loss and monthly activity summaries should be performed regularly and reviewed/approved by the Principal or other designated site personnel. 		

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2016

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2015-002	Implemented.	
<u>Condition:</u> In 2014-15 the District did not expend more than the amount expended or received in 2012-13. In 2014-15 the District expended \$1,652,104, however, in 2012-13 the District expended \$1,819,598 and received \$1,805,360 in funding.		
<u>Recommendation:</u> We recommend that the District implement procedures to ensure they meet the maintenance of effort requirement for ROC/P.		

Board of Education
Sacramento City Unified School District
Sacramento, California

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the District for further information on the responsibilities of management and of Crowe Horwath LLP.

AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS

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

PLANNED SCOPE AND TIMING OF THE AUDIT

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters will be discussed during our meeting with you.

- How we addressed the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.

- Your views and knowledge about matters you consider warrant our attention during the audit, as well as your views on:
 - The allocation of responsibilities between you and management.
 - The entity's objectives and strategies, and the related business risks that may result in material misstatements.
 - Significant communications with regulators.
 - Other matters you believe are relevant to the audit of the financial statements.

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Significant Accounting Policies: The Board of Education should be informed of the initial selection of and changes in significant accounting policies or their application. Also, the Board of Education should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform the Board of Education about such matters. To assist the Board of Education in its oversight role, we also provide the following.

Accounting Standard	Impact of Adoption
Significant Unusual Transactions.	No such matters noted.
Significant Accounting Policies in Controversial or Emerging Areas.	No such matters noted.

Management Judgments and Accounting Estimates: Further, accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management's current judgments and may be subject to significant change in the near term.

The following describes the significant accounting estimates reflected in the District's year end financial statements, the process used by management in formulating these particularly sensitive accounting estimates and the primary basis for our conclusions regarding the reasonableness of those estimates.

Significant Accounting Estimate	Process Used by Management	Basis for Our Conclusions
Local Control Funding Formula	Management calculates a LCFF Target and LCFF Floor to determine their funding amount. The LCFF Target is calculated using a Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Add-On Funding. The LFCC Floor is calculated using a Floor Entitlement, Current Year Gap Funding, Economic Recovery Target, and Additional LCFF State Aid to Meet the Minimum. The LCFF calculation also assumes a cost-of-living adjustment.	We tested the propriety of information underlying management's estimates.

Significant Accounting Estimate	Process Used by Management	Basis for Our Conclusions
Useful Lives of Fixed Assets	Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District.	We tested the propriety of information underlying management's estimates.
Loss Contingencies	The District consults with legal counsel to evaluate outstanding litigation, claims and assessments. Factors that affect management's evaluation of litigation contingencies requiring disclosure include the nature of the contingencies and whether the outcome could have an effect on the consolidated financial statements.	Based on information obtained from the District's legal counsel regarding this matter and discussions with management, we concur with management's determination that the loss contingency does not meet conditions for accrual of being both probable and estimable, and, thus, no accrual is recorded and no specific disclosures are required.
Pension and Postretirement Obligations	Amounts reported for pension and postretirement obligations require management to use estimates that may be subject to significant change in the near term. These estimates are based on projection of the weighted average discount rate, rate of increase in future compensation levels, and weighted average expected long-term rate of return on pension assets.	We reviewed the reasonableness of these estimates and assumptions.

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

We are to discuss with you our comments about the following matters related to the District's accounting policies and financial statement disclosures. Accordingly, these matters will be discussed during our meeting with you.

- The appropriateness of the accounting policies to the particular circumstances of the entity, considering the need to balance the cost of providing information with the likely benefit to users of the entity's financial statements.
- The overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- The effect of the timing of transactions in relation to the period in which they are recorded.
- The potential effect on the financial statements of significant risks and exposures, and uncertainties that are disclosed in the financial statements.
- The extent to which the financial statements are affected by unusual transactions including nonrecurring amounts recognized during the period, and the extent to which such transactions are separately disclosed in the financial statements.
- The issues involved, and related judgments made, in formulating particularly sensitive financial statement disclosures.
- The factors affecting asset and liability carrying values, including the entity's basis for determining useful lives assigned to tangible and intangible assets.
- The selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were three audit adjustments:

1. An adjustment was made to remove the CERBT trust current year activity from the District's Retiree Benefit Trust Fund records and transfers the resources to the General Fund in the net amount of \$22,213,281.
2. An adjustment was made to transfer the remaining net position of the Retiree Benefit Trust Fund to the General Fund in the amount of an assigned \$15,691,669.
3. An adjustment was made to remove the principal reduction entry made by the County Treasury incorrectly in the amount of \$1,666,667 as the amount was only a set aside to pay down the principal upon maturity.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For your consideration, we have distinguished misstatements between known misstatements and likely misstatements.

OTHER COMMUNICATIONS

Communication Item	Results
<p>Other Information In Documents Containing Audited Financial Statements</p> <p>Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.</p>	<p>We read the following items and noted no material inconsistencies or misstatement of facts in such information based on our reading thereof.</p> <ul style="list-style-type: none"> • Management's Discussion and Analysis.
<p>Significant Difficulties Encountered During the Audit</p> <p>We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.</p>	<p>There were no significant difficulties encountered in dealing with management related to the performance of the audit.</p>
<p>Disagreements With Management</p> <p>We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements or the auditor's report.</p>	<p>During our audit, there were no such disagreements with management.</p>
<p>Consultations With Other Accountants</p> <p>If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.</p>	<p>We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.</p>

Communication Item	Results
<p>Representations The Auditor Is Requesting From Management</p> <p>We are to provide you with a copy of management's requested written representations to us.</p>	<p>We direct your attention to a copy of the letter of management's representation to us provided separately.</p>
<p>Significant Issues Discussed, or Subject to Correspondence, With Management</p> <p>We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.</p>	<p>There were no such significant issues discussed, or subject to correspondence, with management.</p>
<p>Significant Related Party Findings and Issues</p> <p>We are to communicate to you significant findings and issues arising during the audit in connection with the District's related parties.</p>	<p>There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>
<p>Other Findings or Issues We Find Relevant or Significant</p> <p>We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>	<p>There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.</p>

We are pleased to serve your D as its independent auditor and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities, and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of the Board of Education and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 1, 2016



OFFICE OF THE CHIEF BUSINESS OFFICER

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Gerardo Castillo, Chief Business Officer

December 1, 2016

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Crowe Horwath LLP
400 Capital Mall, Suite 1400
Sacramento, California

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the financial statements of Sacramento City Unified School District as of June 30, 2016 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than \$2,880,000 for governmental activities, \$1,200,000 for the General Fund, \$264,000 for Building Fund, \$160,000 Bond Interest Redemption Fund, and \$376,000 for the aggregate remaining fund collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 8, 2016 for the preparation and fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
2. We are responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

4. We have made provided you --
 - a. Access to all financial records, documentation and other information that is relevant to the preparation and fair presentation of the financial statements.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Audit or relevant monitoring reports, if any, received from funding sources.
 - f. Results of the assessment of risk that the financial statements may be materially misstated as a result of fraud.
5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
6. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.
7. We have no plans or intentions that might materially affect the carrying value or classification of assets, deferred outflows, liabilities, and deferred inflows.
8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances.

These estimates include:

- a. Local Control Funding Formula.
 - b. Valuation of long lived assets.
 - c. Disclosure of pension plans or other postretirement benefits.
9. Adequate consideration and provision has been made, when necessary, for any material losses likely to be sustained from:
 - a. Sales commitments.
 - b. Sale of inventory, including excess or obsolete inventories on hand.
 - c. Purchase commitments for inventory quantities in excess of normal requirements or at a price in excess of market.
 - d. Impairment of long-lived assets when the carrying amount may not be recoverable.
 - e. Collection of receivables.
 - f. Environmental remediation liabilities.
 10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:
 - a. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - b. Oral or written guarantees under which the entity is contingently liable.
 - c. Other financial instruments with significant "off-balance-sheet" risk of accounting

- loss to which the entity is a party.
- d. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, operating areas or markets).
 - e. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.
 - f. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.
 - g. Restrictions under borrowing agreements.
 - h. Unrecorded transactions.
 - i. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - j. Declines in market value of investments that are not temporary.
11. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered by management when preparing the financial statements. These matters have been accounted for and disclosed in conformity with accounting principles generally accepted in the United States and GASB 62.
12. Related parties and all related party relationships and transactions, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees, have been disclosed to you, and have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of accounting principles generally accepted in the United States.
13. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:
- a. Management, whether material or not.
 - b. Employees who have significant roles in internal control, whether material or not.
 - c. Others when the fraud could have a material effect on the financial statements.
14. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, or others.
15. Except as disclosed to you, there have been no:
- a. Instances of non-compliance or suspected non-compliance with budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered when preparing the financial statements.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
 - d. Reservations or designations of fund equity that were not properly authorized and

approved.

16. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We are responsible for the presentation of the supplementary information in accordance with the applicable criteria and believe the supplementary information, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the supplementary information have been identified and disclosed to you. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
18. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.
19. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.
 - AON Actuarial Services
 - Bickmore Risk Services
20. We agree with the findings of specialists in evaluating the CalSTRS and CalPERS pension liability, pension expense, and deferred items and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of matters that have had an effect on the independence or objectivity of the specialists.
21. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provide an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.
22. The financial statements include all component units that meet the criteria of financial accountability or which are otherwise considered misleading to exclude, the classification of these component units as discretely presented or blended is appropriate, and the relationships and criteria for inclusion are properly disclosed.
23. The financial statements properly classify all funds and activities.
24. With respect to the requirements of the Office of Management and Budget Uniform Guidance related to federal awards:
 - a. We are responsible for complying, and have complied, with the requirements of the Uniform Guidance.
 - b. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with the Uniform Guidance and believe the SEFA, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the SEFA have been identified and

disclosed to you. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.


- c. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its federal programs.
- d. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
- e. We have identified and disclosed all government programs and related activities subject to the Uniform Guidance compliance audit.
- f. We have identified and disclosed the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- g. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- h. We have identified and disclosed all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or have indicated there was no such noncompliance.
- i. We believe that we have complied with the direct and material compliance requirements (except for noncompliance which has otherwise been disclosed).
- j. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- k. If applicable, we have provided to our interpretations of any compliance requirements that are subject to varying interpretations.
- l. If applicable, we have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- m. If applicable, we have disclosed findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. If applicable, we have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- o. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or have indicated there were no such known instances.
- p. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-

through entity, as applicable.

25. With respect to the audit in accordance with *Government Auditing Standards*:
 - a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Entity.
 - b. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that have a material effect on the determination of financial statement amounts, and that warrant the attention of those charged with governance.
 - c. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
 - d. We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements.
 - e. If applicable, we have identified for you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
26. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
27. Net position components (invested in capital assets, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
28. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
29. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
30. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.
31. Special and extraordinary items are properly classified and reported.
32. Deposits and investment securities are properly classified in category of custodial credit risk.
33. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
34. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.
35. We understand that you have assisted us with the preparation of our financial statements and footnotes and we have reviewed and approved the financial statements and footnotes and take full responsibility for them.
36. Management has disclosed the change to the financial statement related to the removal of the CERBT activity and the net impact is not material to the financial statement.



Gerardo Castillo, CPA
Chief Business Officer



Amari Watkins, CPA, Inactive
Director, Accounting Services



Michael Smith
Director, Budget Services



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.5

Meeting Date: December 8, 2016

Subject: Approve 2016-17 First Interim Financial Report

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

Division: Business Services

Recommendation: Approve the 2016-17 First Interim Financial Report with a **Positive Certification**.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Education for the 2016-17 year. The report provides financial information as of October 31, 2016.

Financial Considerations: With the approval of Proposition 30 and recent approval of Proposition 55 and Local Control Funding Formula (LCFF), the 2016-17 budget is balanced and the district believes it will end the current year in a positive financial condition. This status indicates that the district certifies that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a “positive” certification by the Sacramento County Office of Education.

The district has not settled agreements with all bargaining units for FY 2016-17, 2017-18 and 2018-19. However the Board action must take on all necessary budget adjustments for 2017-18 and 2018-19 and the district must maintain its required 2% reserve for economic uncertainties. The approval of Proposition 55 in November 2016 will help create some transition funding from Proposition 30 that ends in FY 2017-18.

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

Documents Attached:

1. Executive Summary
2. 2016-17 First Interim Financial Report

Estimated Time: 10 Minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

First Interim Financial Report 2016-2017

December 8, 2016



I. OVERVIEW/HISTORY:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the future fiscal year.

With the approval of Proposition 30 and recent approval of Proposition 55 in November elections and Local Control Funding Formula (LCFF), the 2016-17 budget is balanced and the district believes it will end the current year in a positive financial condition. This status indicates the district certifies it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a "positive" certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2017-18 and 2018-19 and the district must maintain its required 2% reserve for economic uncertainties. Documents attached are primarily state-required reports. Key information includes the budget assumptions, Average Daily Attendance and multi-year projections.

II. DRIVING GOVERNANCE:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report.

Board of Education Executive Summary

Business Services

First Interim Financial Report 2016-2017

December 8, 2016



III. BUDGET:

The budget is a fluid document and while the budget is balanced for 2016-2017, there are many unknowns at this time. In preparing the assumptions for the multi-year projection items such as one-time funds used to balance 2016-2017, increased costs for step and column salary increases as well as health benefit increases must be factored in. Revenue increases based on state projections for LCFF as well as enrollment are included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The district has not settled agreements with all bargaining units for FY 2016-17, 2017-18 and 2018-19. However, the Board action must take on all necessary budget adjustments for 2017-18 and 2018-19 and the district must maintain its required 2% reserve for economic uncertainties. The First Interim Financial Report includes assumptions and projections made with the best available information.

IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2016-17 and continue to follow the timeline to ensure a balanced 2017-2018 budget. It will be important to reduce the reliance of one-time funds used to balance the budget.

V. Major Initiatives:

Use the First Interim Financial Report information to help guide budget development for FY 2017-18 and 2018-19.

VI. Results:

Budget development for FY 2017-18 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2017.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2016-2017 First Interim Financial Report



Our Vision

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

Board of Education
December 8, 2016

Sacramento City Unified School District

Board of Education

Christina Pritchett, President, Area 3
Jay Hansen, Vice President, Area 1
Jessie Ryan, 2nd Vice President, Area 7
Ellen Cochrane, Area 2
Gustavo Arroyo, Area 4
Michael Minnick, Area 4 *effective 12/2016*
Diana Rodriguez, Area 5
Mai Vang, Area 5 *effective 12/2016*
Darrel Woo, Area 6
Natalie Rosas, Student Board Member

Executive Cabinet

José L. Banda, Superintendent
Lisa Allen, Interim Deputy Superintendent
Iris Taylor, Ed.D., Interim Chief Academic Officer
Gerardo Castillo, Chief Business Officer
Vacant, Chief Communications Officer
Cancy McArn, Chief Human Resources Officer
Elliot Lopez, Chief Information Officer
Cathy Allen, Chief Operations Officer
Vacant, Chief Strategy Officer
Doug Huscher, Interim Assistant Superintendent of Equity

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2016-17	2017-18	2018-19
State Statutory COLA	0%	1.11%	2.42%
GAP Funding Rate for Local Control Funding Formula (LCFF)	54.18%	46.63%	37.73%
California Consumer Price Index (CPI)	2.26%	2.39%	2.46%

LCFF ENTITLEMENT FACTORS

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 0%	\$0	\$0	\$0	\$0
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Base Grants	\$7,083	\$7,189	\$7,403	\$8,578
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$737	-	-	\$223
2016-17 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2016-17 is funded on 38,868.94 Average Daily Attendance (ADA).
- 2016-17 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2015-16 (prior year) ADA is used for 2016-17.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2017-18 assumes funded on 38,869.70 ADA (prior year ADA).
- 2018-19 assumes funded on 38,774.70 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Federal Revenues

- Federal Revenues assume a reduction of 2.8% for 2016-17.
- 2017-18 and 2018-19 are maintained at the 2016-17 funding level.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2015-16. It reflects the decline in ADA.
- For 2016-17, 2017-18, and 2018-19 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- For 2016-17, 2017-18, and 2018-19 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- 2016-17 assumes K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at \$181 per ADA for 2016-17 (unrestricted \$140 and \$41 restricted) and outlying years.
- 2016-17 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2016-17. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2016-17 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
 - Kindergarten at 24:1
 - Grades 1-3 at 24:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Certificated Salaries (cont.)

- 2016-17 includes additional 75 classroom teachers for implementation of K-3 Class Size Reduction.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

Classified Salaries

- Classified staffing for 2016-17, 2017-18, and 2018-19 are based on 2016-17 staffing levels.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 15.7695%.
- The estimated statutory benefits for Classified staff is 23.2775%.
- Health benefits are projected to increase approximately 10% for 2017-18 and 2018-19, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on 2016-17 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Supplies, Services, Utilities, Capital Outlay

- Custodial operational supplies increased in 2014-15 by \$650,000 and maintained in the outlying years.
- 2016-17 and outlying years are projected with a 10% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 3.32% for 2016-17.

**Other Outgo/Transfers/
Contributions**

- Contributions to Restricted Programs – The 2016-17 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- 2016-17 Routine Restricted Maintenance is based over 2% of GF budget.
- Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21.
- In Lieu Property Taxes are transferred to charter schools.

One-Time Revenues/Expenditures

- 2016-17 includes \$9.1 Million one-time discretionary revenue.
- 2016-17 includes \$3 Million set aside for OPEB.
- 2016-17 includes \$5 Million for technology upgrades and equipment
- 2016-17 includes \$1 Million for classroom libraries.

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2015-16 actual ending fund balance.

Reserves

- The 2016-17, 2017-18, and 2018-19 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals.
- Starting in 2015-16, set asides for fund reserves and OPEB are increased to prepare for 2017-18 and beyond.

2016-17 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on the Governor's Final State Budget, these documents reflect the budget for 2016-17 and multi-year projections for 2017-18 and 2018-19.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑
- b. Expenditures – increases in expenditures ↑
- c. Enrollment ↓

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 08, 2016 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: Michael Smith Telephone: (916) 643-9405
Title: Director, Budget E-mail: smithm@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)	Projected LCFF 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 (2015-16) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	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	

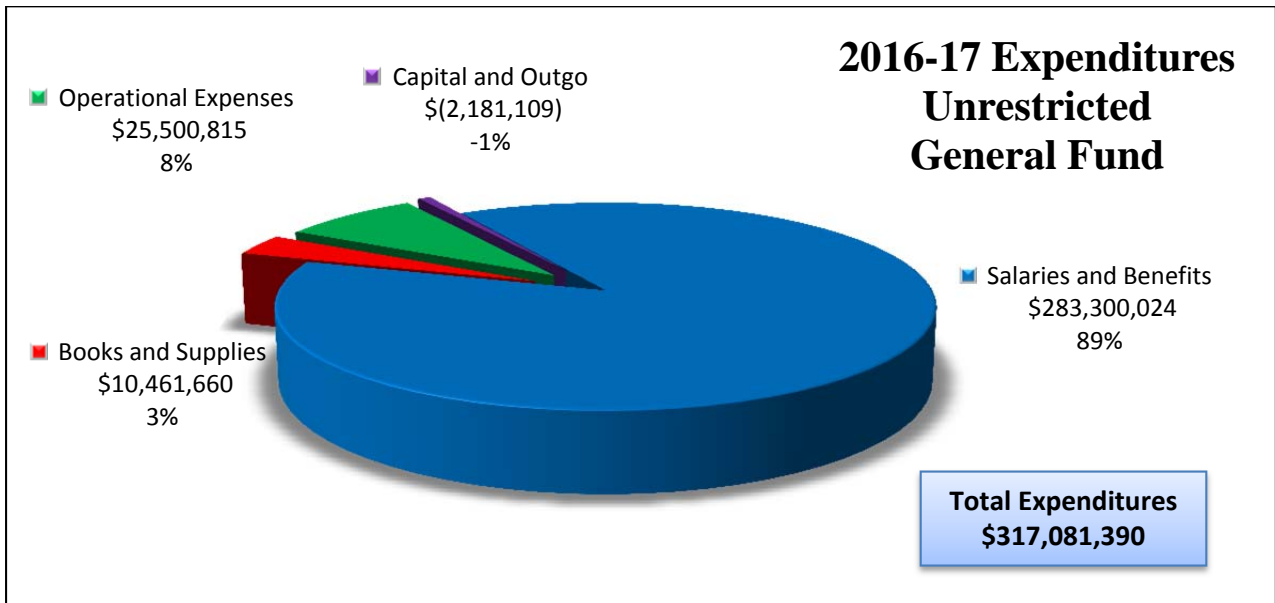
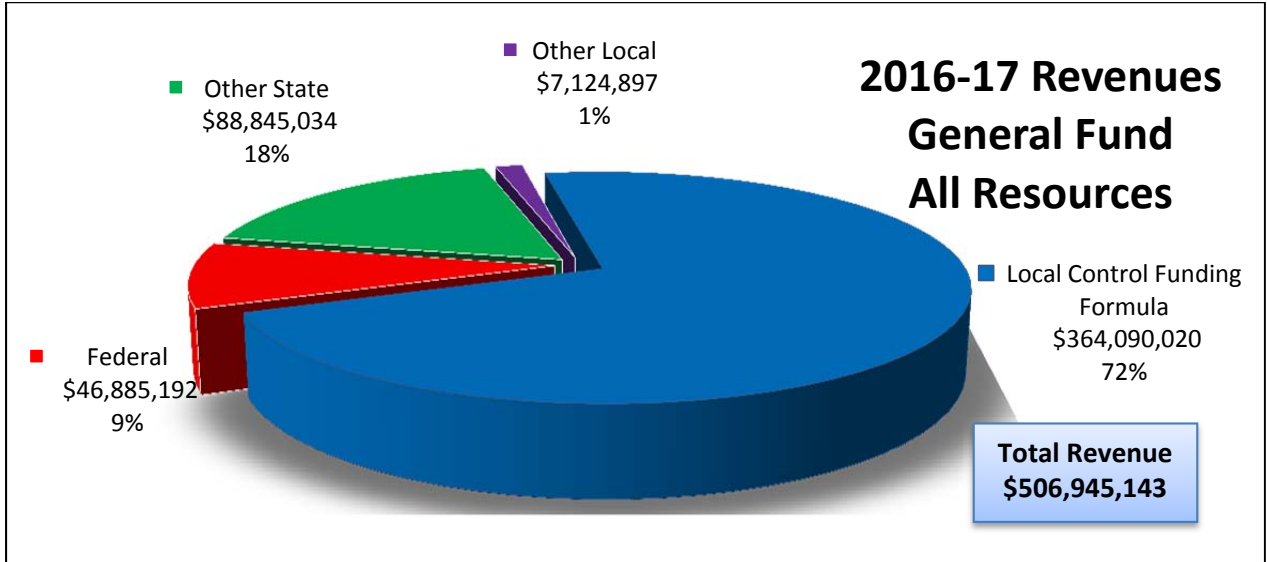
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining 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	

GENERAL FUND

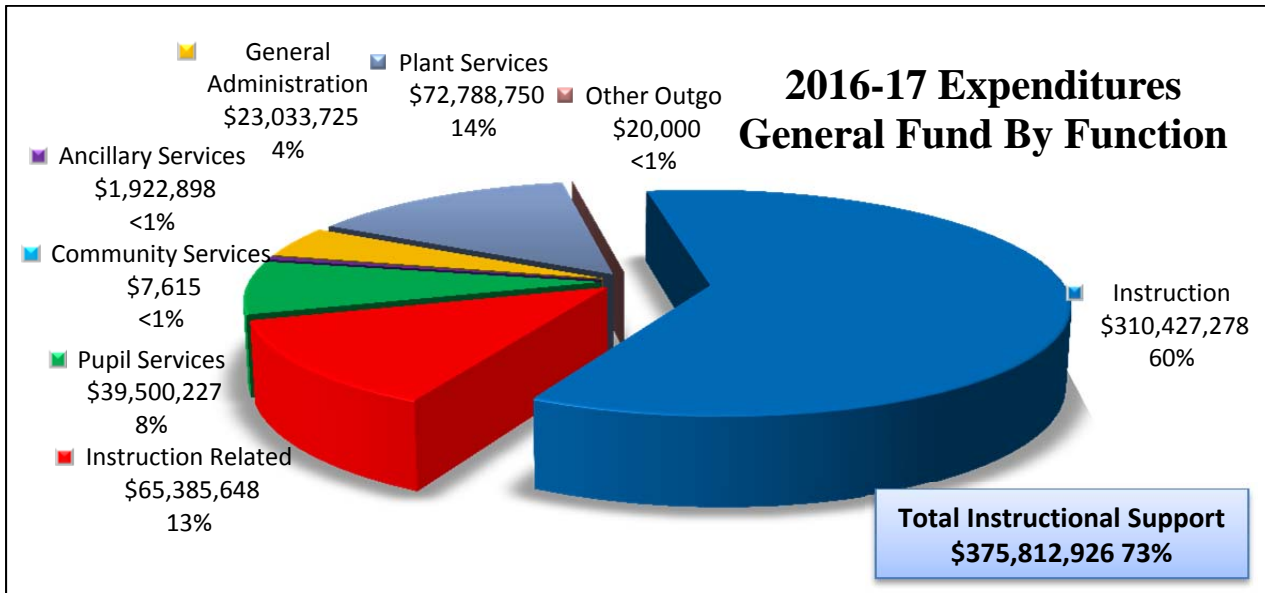
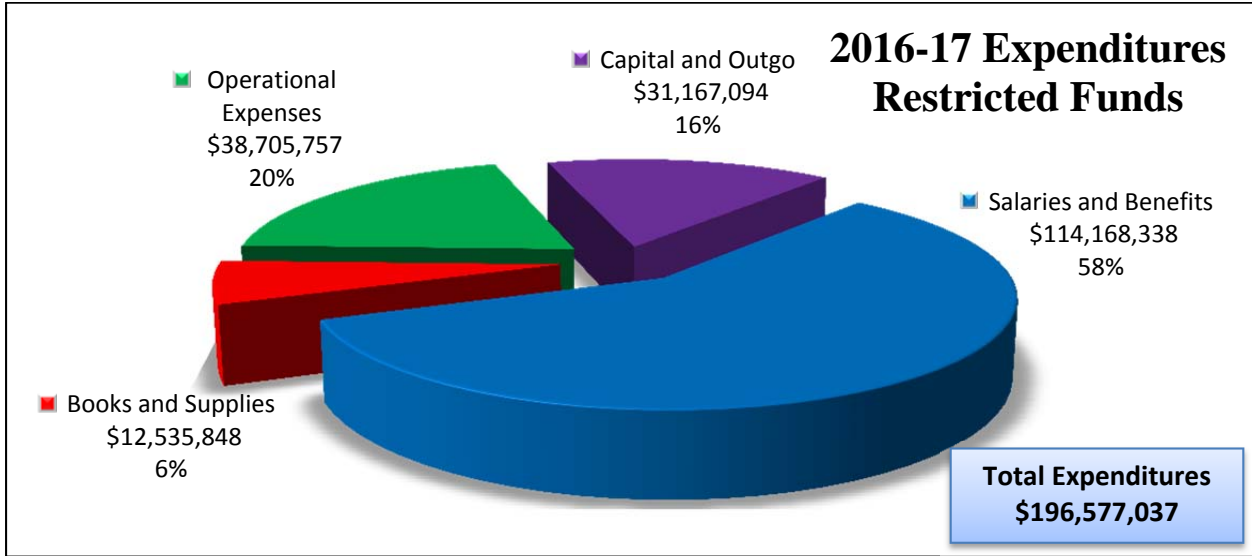
General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Educator Effectiveness, Every Student Succeeds Act (ESSA) Title I and others.

Revenues and Expenditures – Summary



Revenues and Expenditures – Summary



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	365,331,921.00	364,090,020.00	81,239,308.94	364,090,020.00	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	14,785,640.00	14,785,640.00	222,799.10	14,785,640.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,061,786.00	1,208,556.38	1,025,489.05	1,208,556.38	0.00	0.0%
5) TOTAL, REVENUES			381,179,347.00	380,084,216.38	82,487,597.09	380,084,216.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	144,548,490.57	143,314,659.53	30,625,919.21	143,314,659.53	0.00	0.0%
2) Classified Salaries		2000-2999	38,172,374.00	37,932,139.02	11,371,392.81	37,932,139.02	0.00	0.0%
3) Employee Benefits		3000-3999	102,015,430.00	102,053,225.19	22,164,920.46	102,053,225.19	0.00	0.0%
4) Books and Supplies		4000-4999	9,954,349.68	10,461,660.19	1,534,440.62	10,461,660.19	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,069,034.71	25,500,815.48	4,949,343.03	25,500,815.48	0.00	0.0%
6) Capital Outlay		6000-6999	721,989.36	1,185,398.78	109,499.95	1,185,398.78	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	(178,045.43)	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,145,789.00)	(3,366,508.13)	(27,352.29)	(3,366,508.13)	0.00	0.0%
9) TOTAL, EXPENDITURES			317,335,879.32	317,081,390.06	70,550,118.36	317,081,390.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,843,467.68	63,002,826.32	11,937,478.73	63,002,826.32		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
b) Transfers Out		7600-7629	1,730,000.00	781,414.82	0.00	781,414.82	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	(63,418,638.00)	(64,527,146.24)	397,532.00	(64,527,146.24)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,710,516.00)	(63,870,439.06)	397,532.00	(63,870,439.06)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,951.68	(867,612.74)	12,335,010.73	(867,612.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,035,061.48	68,369,238.89		68,369,238.89	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)			56,035,061.48	68,369,238.89		68,369,238.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,035,061.48	68,369,238.89		68,369,238.89		
2) Ending Balance, June 30 (E + F1e)			56,168,013.16	67,501,626.15		67,501,626.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,609,880.16	46,943,493.15		46,943,493.15		
Future Costs Retirement/Prop 30	0000	9780	10,576,000.00					
District Wide Technology Upgrades	0000	9780	4,000,000.00					
Buy Down Vacation Liability	0000	9780	1,140,000.00					
Other Post Employment Liability	0000	9780	3,000,000.00					
Fleet Replacement	0000	9780	250,000.00					
Cover Deficit Spending in Future Years	0000	9780	16,643,880.16					
Future Costs/Retirement	0000	9780		7,969,874.15		7,969,874.15		
District Wide Technology Upgrades	0000	9780		5,000,000.00		5,000,000.00		
Buy Down Vacation Liability	0000	9780		1,140,000.00		1,140,000.00		
Other Post Employment Liability	0000	9780		3,000,000.00		3,000,000.00		
Fleet Replacement	0000	9780		250,000.00		250,000.00		
Cover Deficit Spending in Future Years	0000	9780		29,583,619.00		29,583,619.00		
Future Costs/Retirement	0000	9780				7,969,874.15		
District Wide Technology Upgrades	0000	9780				5,000,000.00		
Buy Down Vacation Liability	0000	9780				1,140,000.00		
Other Post Employment Liability	0000	9780				3,000,000.00		
Fleet Replacement	0000	9780				250,000.00		
Cover Deficit Spending in Future Years	0000	9780				29,583,619.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	20,013,133.00	20,013,133.00		20,013,133.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	248,515,912.00	244,482,185.00	70,463,514.00	244,482,185.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	51,654,236.00	51,653,226.00	12,745,238.00	51,653,226.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	722,000.00	722,000.00	0.00	722,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	58,450,258.00	61,095,767.00	0.00	61,095,767.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,369,000.00	2,369,000.00	0.00	2,369,000.00	0.00	0.0%
Prior Years' Taxes		8043	2,144,337.00	2,144,337.00	33,794.69	2,144,337.00	0.00	0.0%
Supplemental Taxes		8044	1,135,000.00	1,135,000.00	0.00	1,135,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,216,150.00	9,216,150.00	0.00	9,216,150.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,700.00	422,700.00	0.00	422,700.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,700.00	11,700.00	45.45	11,700.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,850.00)	(5,850.00)	0.00	(5,850.00)	0.00	0.0%
Subtotal, LCFF Sources			374,635,443.00	373,246,215.00	83,242,592.14	373,246,215.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,303,522.00)	(9,156,195.00)	(2,003,283.20)	(9,156,195.00)	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			365,331,921.00	364,090,020.00	81,239,308.94	364,090,020.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	9,106,725.00	9,106,725.00	0.00	9,106,725.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,678,915.00	5,678,915.00	96,904.58	5,678,915.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	125,894.52	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,785,640.00	14,785,640.00	222,799.10	14,785,640.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	300,000.00	300,000.00	336,259.57	300,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	165,070.74	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	10,000.00	179.09	10,000.00	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	116,000.00	262,770.38	285,375.65	262,770.38	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	585,786.00	585,786.00	238,604.00	585,786.00	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			1,061,786.00	1,208,556.38	1,025,489.05	1,208,556.38	0.00	0.0%
TOTAL, REVENUES			381,179,347.00	380,084,216.38	82,487,597.09	380,084,216.38	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	121,099,089.00	119,291,061.01	24,262,388.29	119,291,061.01	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,786,324.57	5,872,171.21	1,063,720.12	5,872,171.21	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,883,803.00	16,298,989.52	4,966,001.13	16,298,989.52	0.00	0.0%
Other Certificated Salaries		1900	1,779,274.00	1,852,437.79	333,809.67	1,852,437.79	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			144,548,490.57	143,314,659.53	30,625,919.21	143,314,659.53	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,112,403.00	963,557.75	210,780.15	963,557.75	0.00	0.0%
Classified Support Salaries		2200	16,564,442.00	16,094,977.34	4,712,756.37	16,094,977.34	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,330,897.00	4,535,655.57	1,519,796.65	4,535,655.57	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,146,611.00	14,147,673.20	4,490,491.82	14,147,673.20	0.00	0.0%
Other Classified Salaries		2900	2,018,021.00	2,190,275.16	437,567.82	2,190,275.16	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,172,374.00	37,932,139.02	11,371,392.81	37,932,139.02	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,249,005.00	18,155,661.72	3,789,151.43	18,155,661.72	0.00	0.0%
PERS		3201-3202	4,980,818.00	4,914,093.28	1,489,905.69	4,914,093.28	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,031,991.00	5,076,751.11	1,286,947.46	5,076,751.11	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,643,054.00	52,747,077.79	11,322,544.59	52,747,077.79	0.00	0.0%
Unemployment Insurance		3501-3502	111,055.00	109,958.16	0.00	109,958.16	0.00	0.0%
Workers' Compensation		3601-3602	3,070,952.00	3,091,730.47	714,815.53	3,091,730.47	0.00	0.0%
OPEB, Allocated		3701-3702	16,127,956.00	16,156,702.31	3,545,047.56	16,156,702.31	0.00	0.0%
OPEB, Active Employees		3751-3752	1,705,291.00	1,705,291.00	0.00	1,705,291.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,308.00	95,959.35	16,508.20	95,959.35	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			102,015,430.00	102,053,225.19	22,164,920.46	102,053,225.19	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	155,162.00	119,259.08	0.00	119,259.08	0.00	0.0%
Books and Other Reference Materials		4200	88,037.00	109,515.10	5,477.18	109,515.10	0.00	0.0%
Materials and Supplies		4300	7,093,760.41	7,710,623.97	1,140,901.34	7,710,623.97	0.00	0.0%
Noncapitalized Equipment		4400	2,617,390.27	2,522,262.04	388,062.10	2,522,262.04	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,954,349.68	10,461,660.19	1,534,440.62	10,461,660.19	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	500,497.00	731,499.14	224,198.72	731,499.14	0.00	0.0%
Travel and Conferences		5200	339,852.91	484,388.66	44,513.82	484,388.66	0.00	0.0%
Dues and Memberships		5300	63,371.00	126,690.79	102,334.54	126,690.79	0.00	0.0%
Insurance		5400-5450	2,001,460.00	2,001,460.00	1,375.00	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,421,145.00	9,388,624.60	2,063,910.04	9,388,624.60	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,172,589.13	1,495,975.36	182,619.84	1,495,975.36	0.00	0.0%
Transfers of Direct Costs		5710	(310,803.00)	(369,255.81)	(278,804.28)	(369,255.81)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,226,718.00)	(1,230,393.95)	(25,099.17)	(1,230,393.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,064,225.67	11,704,416.94	2,428,790.99	11,704,416.94	0.00	0.0%
Communications		5900	1,043,415.00	1,167,409.75	205,503.53	1,167,409.75	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,069,034.71	25,500,815.48	4,949,343.03	25,500,815.48	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	80,000.00	210,000.00	7,500.00	210,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,000.00	583,939.58	4,700.00	583,939.58	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	468,859.14	338,328.98	97,299.95	338,328.98	0.00	0.0%
Equipment Replacement		6500	43,130.22	53,130.22	0.00	53,130.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			721,989.36	1,185,398.78	109,499.95	1,185,398.78	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	(180,098.00)	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						
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	2,052.57	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(178,045.43)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,545,462.00)	(1,775,943.37)	(27,352.29)	(1,775,943.37)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,600,327.00)	(1,590,564.76)	0.00	(1,590,564.76)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,145,789.00)	(3,366,508.13)	(27,352.29)	(3,366,508.13)	0.00	0.0%
TOTAL, EXPENDITURES			317,335,879.32	317,081,390.06	70,550,118.36	317,081,390.06	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,000.00	551,414.82	0.00	551,414.82	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	781,414.82	0.00	781,414.82	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(63,418,638.00)	(64,527,146.24)	397,532.00	(64,527,146.24)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(63,418,638.00)	(64,527,146.24)	397,532.00	(64,527,146.24)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(63,710,516.00)	(63,870,439.06)	397,532.00	(63,870,439.06)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,535,813.00	46,885,192.21	2,795,056.87	46,885,192.21	0.00	0.0%
3) Other State Revenue		8300-8599	59,477,914.40	74,059,394.32	33,577,577.36	74,059,394.32	0.00	0.0%
4) Other Local Revenue		8600-8799	4,839,297.00	5,916,340.64	3,305,098.94	5,916,340.64	0.00	0.0%
5) TOTAL, REVENUES			109,853,024.40	126,860,927.17	39,677,733.17	126,860,927.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,848,784.00	43,868,094.80	9,361,764.82	43,868,094.80	0.00	0.0%
2) Classified Salaries		2000-2999	20,541,829.46	21,910,151.32	5,480,345.82	21,910,151.32	0.00	0.0%
3) Employee Benefits		3000-3999	47,577,258.40	48,390,091.62	7,913,591.50	48,390,091.62	0.00	0.0%
4) Books and Supplies		4000-4999	10,214,225.03	12,535,847.70	1,280,542.00	12,535,847.70	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,814,364.48	38,705,757.42	5,152,298.14	38,705,757.42	0.00	0.0%
6) Capital Outlay		6000-6999	16,338,813.03	29,371,150.98	15,281,349.23	29,371,150.98	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	20,000.00	19,794.13	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,545,462.00	1,775,943.37	27,352.29	1,775,943.37	0.00	0.0%
9) TOTAL, EXPENDITURES			175,880,736.40	196,577,037.21	44,517,037.93	196,577,037.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,027,712.00)	(69,716,110.04)	(4,839,304.76)	(69,716,110.04)		
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	811,228.41	811,228.41	811,228.41	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	63,418,638.00	64,527,146.24	(397,532.00)	64,527,146.24	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,418,638.00	63,715,917.83	(1,208,760.41)	63,715,917.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,609,074.00)	(6,000,192.21)	(6,048,065.17)	(6,000,192.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,052,059.75	7,350,094.98		7,350,094.98	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)			3,052,059.75	7,350,094.98		7,350,094.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,052,059.75	7,350,094.98		7,350,094.98		
2) Ending Balance, June 30 (E + F1e)			442,985.75	1,349,902.77		1,349,902.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			442,985.75	1,349,902.77		1,349,902.77		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,234,862.00	8,310,655.68	0.00	8,310,655.68	0.00	0.0%
Special Education Discretionary Grants		8182	1,117,180.00	1,286,210.66	0.00	1,286,210.66	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	9,900.00	14,324.00	9,900.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	20,583,183.00	21,138,055.41	1,967,110.03	21,138,055.41	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,480,779.00	3,872,932.94	703,231.94	3,872,932.94	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	846,183.00	1,143,974.48	27,198.69	1,143,974.48	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	5,126,302.00	5,060,048.09	8,900.00	5,060,048.09	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	456,348.00	476,901.00	1,388.21	476,901.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,690,976.00	5,586,513.95	72,904.00	5,586,513.95	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,535,813.00	46,885,192.21	2,795,056.87	46,885,192.21	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	21,838,227.00	21,838,227.00	6,072,924.00	21,838,227.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,663,111.00	1,663,111.00	126,093.00	1,663,111.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	6,186,446.00	6,298,496.50	0.00	6,298,496.50	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	2,530,712.00	2,530,712.00	2,530,712.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	336,366.00	365,038.49	0.00	365,038.49	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,565,407.00	1,565,407.00	0.00	1,565,407.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,888,357.40	39,798,402.33	24,847,848.36	39,798,402.33	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,477,914.40	74,059,394.32	33,577,577.36	74,059,394.32	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(11,070.92)	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%) Adjustme		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	4,839,297.00	5,916,340.64	3,316,169.86	5,916,340.64	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,839,297.00	5,916,340.64	3,305,098.94	5,916,340.64	0.00	0.0%
TOTAL, REVENUES			109,853,024.40	126,860,927.17	39,677,733.17	126,860,927.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,650,826.00	27,611,381.37	5,460,180.23	27,611,381.37	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,910,575.00	3,992,493.39	855,605.59	3,992,493.39	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,420,648.00	3,241,954.75	1,016,088.10	3,241,954.75	0.00	0.0%
Other Certificated Salaries		1900	8,866,735.00	9,022,265.29	2,029,890.90	9,022,265.29	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,848,784.00	43,868,094.80	9,361,764.82	43,868,094.80	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,891,698.00	10,222,237.11	1,798,725.98	10,222,237.11	0.00	0.0%
Classified Support Salaries		2200	6,874,296.46	6,923,165.81	2,336,557.36	6,923,165.81	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,971,267.00	2,251,126.45	629,201.10	2,251,126.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,390,634.00	1,535,055.40	483,697.77	1,535,055.40	0.00	0.0%
Other Classified Salaries		2900	413,934.00	978,566.55	232,163.61	978,566.55	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,541,829.46	21,910,151.32	5,480,345.82	21,910,151.32	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,141,091.40	14,448,111.04	1,107,336.89	14,448,111.04	0.00	0.0%
PERS		3201-3202	2,362,273.00	2,495,185.99	748,511.85	2,495,185.99	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,053,289.00	2,151,051.64	556,672.16	2,151,051.64	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,828,513.00	21,975,810.95	3,963,968.50	21,975,810.95	0.00	0.0%
Unemployment Insurance		3501-3502	101,119.00	101,375.73	1.00	101,375.73	0.00	0.0%
Workers' Compensation		3601-3602	1,004,470.00	1,056,137.76	258,578.67	1,056,137.76	0.00	0.0%
OPEB, Allocated		3701-3702	6,067,091.00	6,142,535.82	1,273,429.46	6,142,535.82	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	19,412.00	19,882.69	5,092.97	19,882.69	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,577,258.40	48,390,091.62	7,913,591.50	48,390,091.62	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,401,256.00	2,112,942.38	377,349.10	2,112,942.38	0.00	0.0%
Books and Other Reference Materials		4200	24,825.00	13,947.54	2,452.60	13,947.54	0.00	0.0%
Materials and Supplies		4300	8,295,770.57	9,538,399.84	422,847.65	9,538,399.84	0.00	0.0%
Noncapitalized Equipment		4400	492,373.46	870,557.94	477,892.65	870,557.94	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,214,225.03	12,535,847.70	1,280,542.00	12,535,847.70	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	33,013,528.00	33,728,750.40	3,977,172.09	33,728,750.40	0.00	0.0%
Travel and Conferences		5200	193,355.39	527,474.70	47,072.56	527,474.70	0.00	0.0%
Dues and Memberships		5300	2,400.00	16,800.00	7,194.00	16,800.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,142.56	11,142.56	1,989.23	11,142.56	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	301,414.43	335,039.58	85,667.58	335,039.58	0.00	0.0%
Transfers of Direct Costs		5710	310,803.00	369,255.81	278,804.28	369,255.81	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,950.00)	(84,650.00)	(4,384.35)	(84,650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,053,045.10	3,780,738.66	756,179.63	3,780,738.66	0.00	0.0%
Communications		5900	21,626.00	21,205.71	2,603.12	21,205.71	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,814,364.48	38,705,757.42	5,152,298.14	38,705,757.42	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	27,231.03	13,635,077.24	7,005,072.50	13,635,077.24	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,231,582.00	14,985,297.86	8,276,276.73	14,985,297.86	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	80,000.00	750,775.88	0.00	750,775.88	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,338,813.03	29,371,150.98	15,281,349.23	29,371,150.98	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	2,785.13	2,785.13	2,785.13	0.00	0.0%
Other Debt Service - Principal		7439	0.00	17,214.87	17,009.00	17,214.87	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	20,000.00	19,794.13	20,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,545,462.00	1,775,943.37	27,352.29	1,775,943.37	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,545,462.00	1,775,943.37	27,352.29	1,775,943.37	0.00	0.0%
TOTAL, EXPENDITURES			175,880,736.40	196,577,037.21	44,517,037.93	196,577,037.21	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	811,228.41	811,228.41	811,228.41	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	811,228.41	811,228.41	811,228.41	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	63,418,638.00	64,527,146.24	(397,532.00)	64,527,146.24	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			63,418,638.00	64,527,146.24	(397,532.00)	64,527,146.24	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			63,418,638.00	63,715,917.83	(1,208,760.41)	63,715,917.83	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	365,331,921.00	364,090,020.00	81,239,308.94	364,090,020.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,535,813.00	46,885,192.21	2,795,056.87	46,885,192.21	0.00	0.0%
3) Other State Revenue		8300-8599	74,263,554.40	88,845,034.32	33,800,376.46	88,845,034.32	0.00	0.0%
4) Other Local Revenue		8600-8799	5,901,083.00	7,124,897.02	4,330,587.99	7,124,897.02	0.00	0.0%
5) TOTAL, REVENUES			491,032,371.40	506,945,143.55	122,165,330.26	506,945,143.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	186,397,274.57	187,182,754.33	39,987,684.03	187,182,754.33	0.00	0.0%
2) Classified Salaries		2000-2999	58,714,203.46	59,842,290.34	16,851,738.63	59,842,290.34	0.00	0.0%
3) Employee Benefits		3000-3999	149,592,688.40	150,443,316.81	30,078,511.96	150,443,316.81	0.00	0.0%
4) Books and Supplies		4000-4999	20,168,574.71	22,997,507.89	2,814,982.62	22,997,507.89	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,883,399.19	64,206,572.90	10,101,641.17	64,206,572.90	0.00	0.0%
6) Capital Outlay		6000-6999	17,060,802.39	30,556,549.76	15,390,849.18	30,556,549.76	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	20,000.00	(158,251.30)	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,600,327.00)	(1,590,564.76)	0.00	(1,590,564.76)	0.00	0.0%
9) TOTAL, EXPENDITURES			493,216,615.72	513,658,427.27	115,067,156.29	513,658,427.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,184,244.32)	(6,713,283.72)	7,098,173.97	(6,713,283.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
b) Transfers Out		7600-7629	1,730,000.00	1,592,643.23	811,228.41	1,592,643.23	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			(291,878.00)	(154,521.23)	(811,228.41)	(154,521.23)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,476,122.32)	(6,867,804.95)	6,286,945.56	(6,867,804.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,087,121.23	75,719,333.87		75,719,333.87	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)			59,087,121.23	75,719,333.87		75,719,333.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,087,121.23	75,719,333.87		75,719,333.87		
2) Ending Balance, June 30 (E + F1e)			56,610,998.91	68,851,528.92		68,851,528.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	442,985.75	1,349,902.77		1,349,902.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,609,880.16	46,943,493.15		46,943,493.15		
Future Costs Retirement/Prop 30	0000	9780	10,576,000.00					
District Wide Technology Upgrades	0000	9780	4,000,000.00					
Buy Down Vacation Liability	0000	9780	1,140,000.00					
Other Post Employment Liability	0000	9780	3,000,000.00					
Fleet Replacement	0000	9780	250,000.00					
Cover Deficit Spending in Future Years	0000	9780	16,643,880.16					
Future Costs/Retirement	0000	9780		7,969,874.15		7,969,874.15		
District Wide Technology Upgrades	0000	9780		5,000,000.00		5,000,000.00		
Buy Down Vacation Liability	0000	9780		1,140,000.00		1,140,000.00		
Other Post Employment Liability	0000	9780		3,000,000.00		3,000,000.00		
Fleet Replacement	0000	9780		250,000.00		250,000.00		
Cover Deficit Spending in Future Years	0000	9780		29,583,619.00		29,583,619.00		
Future Costs/Retirement	0000	9780				7,969,874.15		
District Wide Technology Upgrades	0000	9780				5,000,000.00		
Buy Down Vacation Liability	0000	9780				1,140,000.00		
Other Post Employment Liability	0000	9780				3,000,000.00		
Fleet Replacement	0000	9780				250,000.00		
Cover Deficit Spending in Future Years	0000	9780				29,583,619.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	20,013,133.00	20,013,133.00		20,013,133.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	248,515,912.00	244,482,185.00	70,463,514.00	244,482,185.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	51,654,236.00	51,653,226.00	12,745,238.00	51,653,226.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	722,000.00	722,000.00	0.00	722,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	58,450,258.00	61,095,767.00	0.00	61,095,767.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,369,000.00	2,369,000.00	0.00	2,369,000.00	0.00	0.0%
Prior Years' Taxes		8043	2,144,337.00	2,144,337.00	33,794.69	2,144,337.00	0.00	0.0%
Supplemental Taxes		8044	1,135,000.00	1,135,000.00	0.00	1,135,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,216,150.00	9,216,150.00	0.00	9,216,150.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,700.00	422,700.00	0.00	422,700.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,700.00	11,700.00	45.45	11,700.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,850.00)	(5,850.00)	0.00	(5,850.00)	0.00	0.0%
Subtotal, LCFF Sources			374,635,443.00	373,246,215.00	83,242,592.14	373,246,215.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(9,303,522.00)	(9,156,195.00)	(2,003,283.20)	(9,156,195.00)	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			365,331,921.00	364,090,020.00	81,239,308.94	364,090,020.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,234,862.00	8,310,655.68	0.00	8,310,655.68	0.00	0.0%
Special Education Discretionary Grants		8182	1,117,180.00	1,286,210.66	0.00	1,286,210.66	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	9,900.00	14,324.00	9,900.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	20,583,183.00	21,138,055.41	1,967,110.03	21,138,055.41	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,480,779.00	3,872,932.94	703,231.94	3,872,932.94	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	846,183.00	1,143,974.48	27,198.69	1,143,974.48	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	5,126,302.00	5,060,048.09	8,900.00	5,060,048.09	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	456,348.00	476,901.00	1,388.21	476,901.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,690,976.00	5,586,513.95	72,904.00	5,586,513.95	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,535,813.00	46,885,192.21	2,795,056.87	46,885,192.21	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	21,838,227.00	21,838,227.00	6,072,924.00	21,838,227.00	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	9,106,725.00	9,106,725.00	0.00	9,106,725.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,342,026.00	7,342,026.00	222,997.58	7,342,026.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	6,186,446.00	6,298,496.50	0.00	6,298,496.50	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	2,530,712.00	2,530,712.00	2,530,712.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	336,366.00	365,038.49	0.00	365,038.49	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,565,407.00	1,565,407.00	0.00	1,565,407.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,888,357.40	39,798,402.33	24,973,742.88	39,798,402.33	0.00	0.0%
TOTAL, OTHER STATE REVENUE			74,263,554.40	88,845,034.32	33,800,376.46	88,845,034.32	0.00	0.0%

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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	300,000.00	300,000.00	336,259.57	300,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	153,999.82	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	10,000.00	179.09	10,000.00	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	4,955,297.00	6,179,111.02	3,601,545.51	6,179,111.02	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	585,786.00	585,786.00	238,604.00	585,786.00	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			5,901,083.00	7,124,897.02	4,330,587.99	7,124,897.02	0.00	0.0%
TOTAL, REVENUES			491,032,371.40	506,945,143.55	122,165,330.26	506,945,143.55	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	146,749,915.00	146,902,442.38	29,722,568.52	146,902,442.38	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,696,899.57	9,864,664.60	1,919,325.71	9,864,664.60	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,304,451.00	19,540,944.27	5,982,089.23	19,540,944.27	0.00	0.0%
Other Certificated Salaries		1900	10,646,009.00	10,874,703.08	2,363,700.57	10,874,703.08	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			186,397,274.57	187,182,754.33	39,987,684.03	187,182,754.33	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,004,101.00	11,185,794.86	2,009,506.13	11,185,794.86	0.00	0.0%
Classified Support Salaries		2200	23,438,738.46	23,018,143.15	7,049,313.73	23,018,143.15	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,302,164.00	6,786,782.02	2,148,997.75	6,786,782.02	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,537,245.00	15,682,728.60	4,974,189.59	15,682,728.60	0.00	0.0%
Other Classified Salaries		2900	2,431,955.00	3,168,841.71	669,731.43	3,168,841.71	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,714,203.46	59,842,290.34	16,851,738.63	59,842,290.34	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,390,096.40	32,603,772.76	4,896,488.32	32,603,772.76	0.00	0.0%
PERS		3201-3202	7,343,091.00	7,409,279.27	2,238,417.54	7,409,279.27	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,085,280.00	7,227,802.75	1,843,619.62	7,227,802.75	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,471,567.00	74,722,888.74	15,286,513.09	74,722,888.74	0.00	0.0%
Unemployment Insurance		3501-3502	212,174.00	211,333.89	1.00	211,333.89	0.00	0.0%
Workers' Compensation		3601-3602	4,075,422.00	4,147,868.23	973,394.20	4,147,868.23	0.00	0.0%
OPEB, Allocated		3701-3702	22,195,047.00	22,299,238.13	4,818,477.02	22,299,238.13	0.00	0.0%
OPEB, Active Employees		3751-3752	1,705,291.00	1,705,291.00	0.00	1,705,291.00	0.00	0.0%
Other Employee Benefits		3901-3902	114,720.00	115,842.04	21,601.17	115,842.04	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,592,688.40	150,443,316.81	30,078,511.96	150,443,316.81	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,556,418.00	2,232,201.46	377,349.10	2,232,201.46	0.00	0.0%
Books and Other Reference Materials		4200	112,862.00	123,462.64	7,929.78	123,462.64	0.00	0.0%
Materials and Supplies		4300	15,389,530.98	17,249,023.81	1,563,748.99	17,249,023.81	0.00	0.0%
Noncapitalized Equipment		4400	3,109,763.73	3,392,819.98	865,954.75	3,392,819.98	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,168,574.71	22,997,507.89	2,814,982.62	22,997,507.89	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	33,514,025.00	34,460,249.54	4,201,370.81	34,460,249.54	0.00	0.0%
Travel and Conferences		5200	533,208.30	1,011,863.36	91,586.38	1,011,863.36	0.00	0.0%
Dues and Memberships		5300	65,771.00	143,490.79	109,528.54	143,490.79	0.00	0.0%
Insurance		5400-5450	2,001,460.00	2,001,460.00	1,375.00	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,428,287.56	9,399,767.16	2,065,899.27	9,399,767.16	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,474,003.56	1,831,014.94	268,287.42	1,831,014.94	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,315,668.00)	(1,315,043.95)	(29,483.52)	(1,315,043.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,117,270.77	15,485,155.60	3,184,970.62	15,485,155.60	0.00	0.0%
Communications		5900	1,065,041.00	1,188,615.46	208,106.65	1,188,615.46	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,883,399.19	64,206,572.90	10,101,641.17	64,206,572.90	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	107,231.03	13,845,077.24	7,012,572.50	13,845,077.24	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,361,582.00	15,569,237.44	8,280,976.73	15,569,237.44	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	548,859.14	1,089,104.86	97,299.95	1,089,104.86	0.00	0.0%
Equipment Replacement		6500	43,130.22	53,130.22	0.00	53,130.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,060,802.39	30,556,549.76	15,390,849.18	30,556,549.76	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	(180,098.00)	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	2,785.13	2,785.13	2,785.13	0.00	0.0%
Other Debt Service - Principal		7439	0.00	17,214.87	19,061.57	17,214.87	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	20,000.00	(158,251.30)	20,000.00	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	(1,600,327.00)	(1,590,564.76)	0.00	(1,590,564.76)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,600,327.00)	(1,590,564.76)	0.00	(1,590,564.76)	0.00	0.0%
TOTAL, EXPENDITURES			493,216,615.72	513,658,427.27	115,067,156.29	513,658,427.27	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,000.00	551,414.82	0.00	551,414.82	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	230,000.00	1,041,228.41	811,228.41	1,041,228.41	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	1,592,643.23	811,228.41	1,592,643.23	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(291,878.00)	(154,521.23)	(811,228.41)	(154,521.23)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	519,528.32
9010	Other Restricted Local	830,374.45
Total, Restricted Balance		<u>1,349,902.77</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	364,090,020.00	2.71%	373,944,742.00	1.84%	380,820,840.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,785,640.00	-52.28%	7,056,380.96	2.42%	7,227,145.38
4. Other Local Revenues	8600-8799	1,208,556.38	0.00%	1,208,556.38	0.00%	1,208,556.38
5. Other Financing Sources						
a. Transfers In	8900-8929	1,438,122.00	1.11%	1,454,085.15	2.42%	1,489,274.01
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(64,527,146.24)	3.05%	(66,495,053.43)	3.00%	(68,492,479.24)
6. Total (Sum lines A1 thru A5c)		316,995,192.14	0.05%	317,168,711.06	1.60%	322,253,336.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				143,314,659.53		145,464,379.42
b. Step & Column Adjustment				2,149,719.89		2,181,965.69
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	143,314,659.53	1.50%	145,464,379.42	1.50%	147,646,345.11
2. Classified Salaries						
a. Base Salaries				37,932,139.02		38,311,460.41
b. Step & Column Adjustment				379,321.39		383,114.60
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,932,139.02	1.00%	38,311,460.41	1.00%	38,694,575.01
3. Employee Benefits	3000-3999	102,053,225.19	7.80%	110,010,597.54	9.40%	120,350,558.86
4. Books and Supplies	4000-4999	10,461,660.19	-33.65%	6,940,951.19	0.00%	6,940,951.19
5. Services and Other Operating Expenditures	5000-5999	25,500,815.48	-1.80%	25,041,815.48	1.80%	25,491,815.48
6. Capital Outlay	6000-6999	1,185,398.78	-55.68%	525,398.78	0.00%	525,398.78
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	2,733,412.00	0.00%	2,733,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,366,508.13)	0.00%	(3,366,508.13)	0.00%	(3,366,508.13)
9. Other Financing Uses						
a. Transfers Out	7600-7629	781,414.82	121.39%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		317,862,804.88	3.00%	327,391,506.69	4.08%	340,746,548.30
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(867,612.74)		(10,222,795.63)		(18,493,211.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		68,369,238.89		67,501,626.15		57,278,830.52
2. Ending Fund Balance (Sum lines C and D1)		67,501,626.15		57,278,830.52		38,785,618.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	35,609,880.16		36,720,697.52		18,227,485.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		20,013,133.00
2. Unassigned/Unappropriated	9790	11,333,612.99		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,501,626.15		57,278,830.52		38,785,618.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		20,013,133.00
c. Unassigned/Unappropriated	9790	11,333,612.99		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		31,346,745.99		20,013,133.00		20,013,133.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2017-18 & 2018-19 assume COLA increase in State Revenues. 2017-18 does not include one-time discretionary funds that are included in 2016-17. 2016-17 debt service is paid out of other funds, for 2017-18 and 2018-19 assume general fund will cover 50% of debt service.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	46,885,192.21	0.00%	46,885,192.21	0.00%	46,885,192.21
3. Other State Revenues	8300-8599	74,059,394.32	-30.61%	51,388,667.60	2.42%	52,632,273.35
4. Other Local Revenues	8600-8799	5,916,340.64	0.00%	5,916,340.64	0.00%	5,916,340.64
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	64,527,146.24	3.05%	66,495,053.43	3.00%	68,492,479.24
6. Total (Sum lines A1 thru A5c)		191,388,073.41	-10.82%	170,685,253.88	1.90%	173,926,285.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,868,094.80		44,057,396.63
b. Step & Column Adjustment				651,094.53		660,860.95
c. Cost-of-Living Adjustment						
d. Other Adjustments				(461,792.70)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,868,094.80	0.43%	44,057,396.63	1.50%	44,718,257.58
2. Classified Salaries						
a. Base Salaries				21,910,151.32		22,583,752.83
b. Step & Column Adjustment				223,601.51		225,837.53
c. Cost-of-Living Adjustment						
d. Other Adjustments				450,000.00		450,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,910,151.32	3.07%	22,583,752.83	2.99%	23,259,590.36
3. Employee Benefits	3000-3999	48,390,091.62	7.94%	52,233,749.95	7.90%	56,359,192.20
4. Books and Supplies	4000-4999	12,535,847.70	-13.10%	10,893,891.73	-3.50%	10,512,302.01
5. Services and Other Operating Expenditures	5000-5999	38,705,757.42	-5.28%	36,662,321.16	-1.47%	36,122,321.16
6. Capital Outlay	6000-6999	29,371,150.98	-87.03%	3,808,100.98	0.00%	3,808,100.98
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,775,943.37	0.00%	1,775,943.37	0.00%	1,775,943.37
9. Other Financing Uses						
a. Transfers Out	7600-7629	811,228.41	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(2,649,422.22)
11. Total (Sum lines B1 thru B10)		197,388,265.62	-12.84%	172,035,156.65	1.10%	173,926,285.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,000,192.21)		(1,349,902.77)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,350,094.98		1,349,902.77		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,349,902.77		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,349,902.77				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,349,902.77		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2017-18 line B1d for restricted funds as revenues decrease the expenditures also decrease. 2017-18 does not include carryover or one-time grants. 2018-19 B10 Board and staff will take appropriate action to reduce expenditures.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	364,090,020.00	2.71%	373,944,742.00	1.84%	380,820,840.00
2. Federal Revenues	8100-8299	46,885,192.21	0.00%	46,885,192.21	0.00%	46,885,192.21
3. Other State Revenues	8300-8599	88,845,034.32	-34.22%	58,445,048.56	2.42%	59,859,418.73
4. Other Local Revenues	8600-8799	7,124,897.02	0.00%	7,124,897.02	0.00%	7,124,897.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,438,122.00	1.11%	1,454,085.15	2.42%	1,489,274.01
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		508,383,265.55	-4.04%	487,853,964.94	1.71%	496,179,621.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				187,182,754.33		189,521,776.05
b. Step & Column Adjustment				2,800,814.42		2,842,826.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(461,792.70)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	187,182,754.33	1.25%	189,521,776.05	1.50%	192,364,602.69
2. Classified Salaries						
a. Base Salaries				59,842,290.34		60,895,213.24
b. Step & Column Adjustment				602,922.90		608,952.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				450,000.00		450,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	59,842,290.34	1.76%	60,895,213.24	1.74%	61,954,165.37
3. Employee Benefits	3000-3999	150,443,316.81	7.84%	162,244,347.49	8.92%	176,709,751.06
4. Books and Supplies	4000-4999	22,997,507.89	-22.45%	17,834,842.92	-2.14%	17,453,253.20
5. Services and Other Operating Expenditures	5000-5999	64,206,572.90	-3.90%	61,704,136.64	-0.15%	61,614,136.64
6. Capital Outlay	6000-6999	30,556,549.76	-85.82%	4,333,499.76	0.00%	4,333,499.76
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	13667.06%	2,753,412.00	0.00%	2,753,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,590,564.76)	0.00%	(1,590,564.76)	0.00%	(1,590,564.76)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,592,643.23	8.62%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(2,649,422.22)
11. Total (Sum lines B1 thru B10)		515,251,070.50	-3.07%	499,426,663.34	3.05%	514,672,833.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,867,804.95)		(11,572,698.40)		(18,493,211.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		75,719,333.87		68,851,528.92		57,278,830.52
2. Ending Fund Balance (Sum lines C and D1)		68,851,528.92		57,278,830.52		38,785,618.75
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	1,349,902.77		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	35,609,880.16		36,720,697.52		18,227,485.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		20,013,133.00
2. Unassigned/Unappropriated	9790	11,333,612.99		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		68,851,528.92		57,278,830.52		38,785,618.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		20,013,133.00
c. Unassigned/Unappropriated	9790	11,333,612.99		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		31,346,745.99		20,013,133.00		20,013,133.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.08%		4.01%		3.89%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)						
		38,836.99		38,741.99		38,646.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		515,251,070.50		499,426,663.34		514,672,833.74
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)		515,251,070.50		499,426,663.34		514,672,833.74
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,305,021.41		9,988,533.27		10,293,456.67
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,305,021.41		9,988,533.27		10,293,456.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,862,298.00	16,209,422.00	3,893,179.00	16,209,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	288,732.00	312,536.28	39,823.66	312,536.28	0.00	0.0%
3) Other State Revenue		8300-8599	943,431.84	1,364,470.32	13,929.01	1,364,470.32	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	12,681.70	14,930.49	12,681.70	0.00	0.0%
5) TOTAL, REVENUES			18,094,461.84	17,899,110.30	3,961,862.16	17,899,110.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,131,603.00	7,446,369.00	1,703,396.52	7,446,369.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,043,626.00	1,055,876.00	327,884.80	1,055,876.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,661,405.84	5,224,377.84	1,077,127.12	5,224,377.84	0.00	0.0%
4) Books and Supplies		4000-4999	425,674.00	3,869,620.49	175,035.25	3,869,620.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,763,386.00	1,843,596.37	142,163.98	1,843,596.37	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	238,565.30	5,152.29	238,565.30	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,025,694.84	19,678,405.00	3,430,759.96	19,678,405.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,068,767.00	(1,779,294.70)	531,102.20	(1,779,294.70)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,438,122.00)	(1,438,122.00)	0.00	(1,438,122.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			630,645.00	(3,217,416.70)	531,102.20	(3,217,416.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,124,075.61	4,456,548.84		4,456,548.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,124,075.61	4,456,548.84		4,456,548.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,124,075.61	4,456,548.84		4,456,548.84		
2) Ending Balance, June 30 (E + F1e)			1,754,720.61	1,239,132.14		1,239,132.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	277,450.16		277,450.16		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,754,720.61	961,681.98		961,681.98		
Charter Schools	0000	9780		961,681.98				
Charter Schools	0000	9780				961,681.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,515,553.00	13,986,083.00	3,322,942.00	13,986,083.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,346,745.00	2,223,339.00	570,237.00	2,223,339.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,862,298.00	16,209,422.00	3,893,179.00	16,209,422.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	288,732.00	312,536.28	39,823.66	312,536.28	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			288,732.00	312,536.28	39,823.66	312,536.28	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	218,830.00	639,868.48	0.00	639,868.48	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	349,097.00	349,097.00	13,929.01	349,097.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	375,504.84	375,504.84	0.00	375,504.84	0.00	0.0%
TOTAL, OTHER STATE REVENUE			943,431.84	1,364,470.32	13,929.01	1,364,470.32	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,976.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	12,681.70	11,954.49	12,681.70	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	12,681.70	14,930.49	12,681.70	0.00	0.0%
TOTAL, REVENUES			18,094,461.84	17,899,110.30	3,961,862.16	17,899,110.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,291,431.00	6,516,847.00	1,405,099.15	6,516,847.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	145,875.00	235,225.00	47,736.92	235,225.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	678,204.00	678,204.00	216,845.02	678,204.00	0.00	0.0%
Other Certificated Salaries		1900	16,093.00	16,093.00	33,715.43	16,093.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,131,603.00	7,446,369.00	1,703,396.52	7,446,369.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	102,149.00	114,399.00	15,023.24	114,399.00	0.00	0.0%
Classified Support Salaries		2200	273,071.00	273,071.00	107,435.51	273,071.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,322.00	139,322.00	40,766.10	139,322.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	413,833.00	413,833.00	143,504.04	413,833.00	0.00	0.0%
Other Classified Salaries		2900	115,251.00	115,251.00	21,155.91	115,251.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,043,626.00	1,055,876.00	327,884.80	1,055,876.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,238,687.84	1,228,926.84	211,023.23	1,228,926.84	0.00	0.0%
PERS		3201-3202	106,398.00	106,398.00	42,094.71	106,398.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	183,724.00	183,537.00	49,427.19	183,537.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,191,716.00	2,824,438.00	557,910.17	2,824,438.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,706.00	4,660.00	0.00	4,660.00	0.00	0.0%
Workers' Compensation		3601-3602	132,801.00	131,704.00	33,941.10	131,704.00	0.00	0.0%
OPEB, Allocated		3701-3702	798,599.00	739,967.00	181,997.53	739,967.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,774.00	4,747.00	733.19	4,747.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,661,405.84	5,224,377.84	1,077,127.12	5,224,377.84	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	110,957.00	256,270.56	79,211.08	256,270.56	0.00	0.0%
Books and Other Reference Materials		4200	10,500.00	10,758.88	(59.15)	10,758.88	0.00	0.0%
Materials and Supplies		4300	293,154.00	3,582,676.42	88,311.38	3,582,676.42	0.00	0.0%
Noncapitalized Equipment		4400	11,063.00	19,914.63	7,571.94	19,914.63	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			425,674.00	3,869,620.49	175,035.25	3,869,620.49	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	33,784.00	49,275.00	12,242.06	49,275.00	0.00	0.0%
Dues and Memberships		5300	0.00	4,765.00	5,830.00	4,765.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	360,546.00	360,546.00	73,343.56	360,546.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,995.00	64,951.00	3,301.00	64,951.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,141,800.00	1,145,292.77	7,805.27	1,145,292.77	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,063.00	205,568.60	38,948.48	205,568.60	0.00	0.0%
Communications		5900	13,198.00	13,198.00	693.61	13,198.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,763,386.00	1,843,596.37	142,163.98	1,843,596.37	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	65,338.07	0.00	65,338.07	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	167,175.00	0.00	167,175.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,052.23	5,152.29	6,052.23	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	238,565.30	5,152.29	238,565.30	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,025,694.84	19,678,405.00	3,430,759.96	19,678,405.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,438,122.00	1,438,122.00	0.00	1,438,122.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,438,122.00)	(1,438,122.00)	0.00	(1,438,122.00)		

Resource	Description	2016/17 Projected Year Totals
6264	Educator Effectiveness	147,827.00
9010	Other Restricted Local	129,623.16
Total, Restricted Balance		<u>277,450.16</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	642,525.00	496,230.00	18,310.13	496,230.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,523,612.20	1,523,612.20	468,427.47	1,523,612.20	0.00	0.0%
4) Other Local Revenue		8600-8799	4,248,000.00	4,248,000.00	926,148.57	4,248,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,414,137.20	6,267,842.20	1,412,886.17	6,267,842.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,029,407.00	1,984,622.00	552,956.92	1,984,622.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,476,850.00	1,405,119.35	494,282.72	1,405,119.35	0.00	0.0%
3) Employee Benefits		3000-3999	2,137,199.20	2,041,430.04	554,639.84	2,041,430.04	0.00	0.0%
4) Books and Supplies		4000-4999	270,703.00	605,868.88	98,866.24	605,868.88	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	706,654.00	762,684.75	130,919.21	762,684.75	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	23,324.00	16,260.61	0.00	16,260.61	0.00	0.0%
9) TOTAL, EXPENDITURES			6,644,137.20	6,815,985.63	1,831,664.93	6,815,985.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,000.00)	(548,143.43)	(418,778.76)	(548,143.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			230,000.00	230,000.00	0.00	230,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(318,143.43)	(418,778.76)	(318,143.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	318,143.43		318,143.43	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)			0.00	318,143.43		318,143.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	318,143.43		318,143.43		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	430,725.00	270,000.00	0.00	270,000.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	211,800.00	226,230.00	18,310.13	226,230.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			642,525.00	496,230.00	18,310.13	496,230.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,079,980.00	1,079,980.00	359,993.47	1,079,980.00	0.00	0.0%
All Other State Revenue	All Other	8590	443,632.20	443,632.20	108,434.00	443,632.20	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,523,612.20	1,523,612.20	468,427.47	1,523,612.20	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	(417.82)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	2,983,000.00	2,983,000.00	604,209.19	2,983,000.00	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	1,265,000.00	1,265,000.00	322,357.20	1,265,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,248,000.00	4,248,000.00	926,148.57	4,248,000.00	0.00	0.0%
TOTAL, REVENUES			6,414,137.20	6,267,842.20	1,412,886.17	6,267,842.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,672,983.00	1,672,483.00	472,187.71	1,672,483.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	102,446.00	102,446.00	32,168.49	102,446.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	253,978.00	209,693.00	48,600.72	209,693.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,029,407.00	1,984,622.00	552,956.92	1,984,622.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,867.00	209,867.00	78,421.57	209,867.00	0.00	0.0%
Classified Support Salaries		2200	518,896.00	453,694.37	173,828.76	453,694.37	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	269,928.00	269,928.00	97,805.58	269,928.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	359,303.00	350,074.00	125,254.66	350,074.00	0.00	0.0%
Other Classified Salaries		2900	118,856.00	121,555.98	18,972.15	121,555.98	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,476,850.00	1,405,119.35	494,282.72	1,405,119.35	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	336,239.20	351,418.49	65,532.10	351,418.49	0.00	0.0%
PERS		3201-3202	178,788.00	160,227.38	64,177.40	160,227.38	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	127,248.00	125,808.10	43,673.94	125,808.10	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,065,854.00	1,011,403.20	271,646.66	1,011,403.20	0.00	0.0%
Unemployment Insurance		3501-3502	7,184.00	3,037.00	0.00	3,037.00	0.00	0.0%
Workers' Compensation		3601-3602	58,180.00	56,933.77	17,593.69	56,933.77	0.00	0.0%
OPEB, Allocated		3701-3702	345,592.00	314,503.80	91,698.93	314,503.80	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	18,114.00	18,098.30	317.12	18,098.30	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,137,199.20	2,041,430.04	554,639.84	2,041,430.04	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	270,703.00	605,868.88	98,866.24	605,868.88	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			270,703.00	605,868.88	98,866.24	605,868.88	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	215,786.00	292,620.00	4,053.33	292,620.00	0.00	0.0%
Travel and Conferences		5200	7,200.00	24,921.41	8,965.28	24,921.41	0.00	0.0%
Dues and Memberships		5300	0.00	2,290.00	1,070.00	2,290.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	208,000.00	199,966.00	52,579.21	199,966.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,407.00	24,192.00	6,057.96	24,192.00	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	512.60	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	222,261.00	216,395.34	57,680.83	216,395.34	0.00	0.0%
Communications		5900	6,000.00	2,300.00	0.00	2,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			706,654.00	762,684.75	130,919.21	762,684.75	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	23,324.00	16,260.61	0.00	16,260.61	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,324.00	16,260.61	0.00	16,260.61	0.00	0.0%
TOTAL, EXPENDITURES			6,644,137.20	6,815,985.63	1,831,664.93	6,815,985.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			230,000.00	230,000.00	0.00	230,000.00		

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,201,037.00	11,890,998.28	950,600.51	11,890,998.28	0.00	0.0%
3) Other State Revenue		8300-8599	7,588,421.04	8,001,295.51	2,812,562.47	8,001,295.51	0.00	0.0%
4) Other Local Revenue		8600-8799	2,080,000.00	2,104,000.00	328,757.22	2,104,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,869,458.04	21,996,293.79	4,091,920.20	21,996,293.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,684,021.00	6,683,611.00	1,832,967.27	6,683,611.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,033,008.00	4,033,451.00	1,275,474.05	4,033,451.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,720,474.04	7,720,963.04	1,788,504.57	7,720,963.04	0.00	0.0%
4) Books and Supplies		4000-4999	1,252,279.00	2,362,977.65	101,306.19	2,362,977.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	492,982.00	538,491.23	67,683.39	538,491.23	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	686,694.00	682,125.00	0.00	682,125.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,869,458.04	22,021,618.92	5,065,935.47	22,021,618.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(25,325.13)	(974,015.27)	(25,325.13)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	551,414.82	0.00	551,414.82	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	551,414.82	0.00	551,414.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,000.00	526,089.69	(974,015.27)	526,089.69		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			7,307.30	973,910.31		973,910.31	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,307.30	973,910.31		973,910.31		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,307.30	973,910.31		973,910.31		
2) Ending Balance, June 30 (E + F1e)			1,507,307.30	1,500,000.00		1,500,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Restricted			7,307.30	0.00		0.00		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			1,500,000.00	1,500,000.00		1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,201,037.00	11,890,998.28	950,600.51	11,890,998.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,201,037.00	11,890,998.28	950,600.51	11,890,998.28	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	6,788,774.00	7,147,864.00	2,290,093.00	7,147,864.00	0.00	0.0%
All Other State Revenue	All Other	8590	799,647.04	853,431.51	522,469.47	853,431.51	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,588,421.04	8,001,295.51	2,812,562.47	8,001,295.51	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	2,445.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	880,000.00	880,000.00	304,750.43	880,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,200,000.00	1,224,000.00	21,561.79	1,224,000.00	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			2,080,000.00	2,104,000.00	328,757.22	2,104,000.00	0.00	0.0%
TOTAL, REVENUES			20,869,458.04	21,996,293.79	4,091,920.20	21,996,293.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,407,209.00	5,403,953.00	1,463,593.04	5,403,953.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	605,491.00	605,491.00	121,546.44	605,491.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	651,217.00	651,217.00	229,374.37	651,217.00	0.00	0.0%
Other Certificated Salaries		1900	20,104.00	22,950.00	18,453.42	22,950.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,684,021.00	6,683,611.00	1,832,967.27	6,683,611.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,903,908.00	1,903,908.00	465,792.71	1,903,908.00	0.00	0.0%
Classified Support Salaries		2200	334,815.00	334,815.00	197,686.04	334,815.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	150,956.00	150,956.00	52,621.88	150,956.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	906,694.00	906,694.00	304,236.13	906,694.00	0.00	0.0%
Other Classified Salaries		2900	736,635.00	737,078.00	255,137.29	737,078.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,033,008.00	4,033,451.00	1,275,474.05	4,033,451.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,158,180.04	1,158,538.04	204,457.46	1,158,538.04	0.00	0.0%
PERS		3201-3202	498,825.00	498,825.00	175,744.48	498,825.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	426,001.00	426,075.00	131,268.32	426,075.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,207,056.00	4,207,056.00	941,954.87	4,207,056.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,317.00	6,319.00	0.00	6,319.00	0.00	0.0%
Workers' Compensation		3601-3602	180,097.00	180,152.00	52,221.78	180,152.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,240,227.00	1,240,227.00	281,863.64	1,240,227.00	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	3,771.00	3,771.00	994.02	3,771.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,720,474.04	7,720,963.04	1,788,504.57	7,720,963.04	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	1,247,279.00	2,353,577.65	101,306.19	2,353,577.65	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	9,400.00	0.00	9,400.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,252,279.00	2,362,977.65	101,306.19	2,362,977.65	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	53,065.00	55,165.00	8,518.10	55,165.00	0.00	0.0%
Dues and Memberships		5300	2,600.00	2,600.00	0.00	2,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,400.00	20,400.00	1,015.00	20,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,284.00	43,798.00	12,207.91	43,798.00	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	173,368.00	173,628.00	22,799.01	173,628.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,978.00	233,613.23	20,996.42	233,613.23	0.00	0.0%
Communications		5900	9,287.00	9,287.00	2,146.95	9,287.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			492,982.00	538,491.23	67,683.39	538,491.23	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	686,694.00	682,125.00	0.00	682,125.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			686,694.00	682,125.00	0.00	682,125.00	0.00	0.0%
TOTAL, EXPENDITURES			20,869,458.04	22,021,618.92	5,065,935.47	22,021,618.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	1,500,000.00	551,414.82	0.00	551,414.82	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	551,414.82	0.00	551,414.82	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	551,414.82	0.00	551,414.82		

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,574,050.00	22,621,161.53	367,654.46	22,621,161.53	0.00	0.0%
3) Other State Revenue		8300-8599	1,259,834.80	1,259,834.80	1,698.24	1,259,834.80	0.00	0.0%
4) Other Local Revenue		8600-8799	990,700.00	990,700.00	161,563.05	990,700.00	0.00	0.0%
5) TOTAL, REVENUES			24,824,584.80	24,871,696.33	530,915.75	24,871,696.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,097,869.00	6,157,183.00	1,669,428.05	6,157,183.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,790,928.80	3,834,277.80	901,303.59	3,834,277.80	0.00	0.0%
4) Books and Supplies		4000-4999	13,330,608.00	13,348,334.42	3,103,197.15	13,348,334.42	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	414,870.00	454,394.32	93,683.91	454,394.32	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	72,844.92	300,000.00	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	890,309.00	892,179.15	0.00	892,179.15	0.00	0.0%
9) TOTAL, EXPENDITURES			24,824,584.80	24,986,368.69	5,840,457.62	24,986,368.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(114,672.36)	(5,309,541.87)	(114,672.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(114,672.36)	(5,309,541.87)	(114,672.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,455,227.38	11,173,276.40		11,173,276.40	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)			6,455,227.38	11,173,276.40		11,173,276.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,455,227.38	11,173,276.40		11,173,276.40		
2) Ending Balance, June 30 (E + F1e)			6,455,227.38	11,058,604.04		11,058,604.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			6,234,062.80	10,837,439.46		10,837,439.46		
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	221,164.58	221,164.58		221,164.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	22,574,050.00	22,580,325.00	358,242.93	22,580,325.00	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	40,836.53	9,411.53	40,836.53	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,574,050.00	22,621,161.53	367,654.46	22,621,161.53	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,255,000.00	1,255,000.00	1,698.24	1,255,000.00	0.00	0.0%
All Other State Revenue		8590	4,834.80	4,834.80	0.00	4,834.80	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,259,834.80	1,259,834.80	1,698.24	1,259,834.80	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	1,900.00	1,900.00	0.00	1,900.00	0.00	0.0%
Food Service Sales		8634	825,000.00	825,000.00	132,284.05	825,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	10,498.57	15,000.00	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	148,800.00	148,800.00	18,780.43	148,800.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			990,700.00	990,700.00	161,563.05	990,700.00	0.00	0.0%
TOTAL, REVENUES			24,824,584.80	24,871,696.33	530,915.75	24,871,696.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,425,007.00	5,484,321.00	1,449,796.39	5,484,321.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	410,791.00	410,791.00	148,926.33	410,791.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	262,071.00	262,071.00	70,705.33	262,071.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,097,869.00	6,157,183.00	1,669,428.05	6,157,183.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,834.80	4,834.80	4,017.44	4,834.80	0.00	0.0%
PERS		3201-3202	572,511.00	580,748.00	160,540.43	580,748.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	421,868.00	426,405.00	112,175.08	426,405.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,023,581.00	2,047,856.00	449,855.00	2,047,856.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,499.00	3,534.00	0.00	3,534.00	0.00	0.0%
Workers' Compensation		3601-3602	104,471.00	105,467.00	28,046.72	105,467.00	0.00	0.0%
OPEB, Allocated		3701-3702	658,150.00	663,392.00	146,184.84	663,392.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,014.00	2,041.00	484.08	2,041.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,790,928.80	3,834,277.80	901,303.59	3,834,277.80	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	1,067,662.00	1,095,315.06	246,607.71	1,095,315.06	0.00	0.0%
Noncapitalized Equipment		4400	305,000.00	289,000.00	67,082.41	289,000.00	0.00	0.0%
Food		4700	11,957,946.00	11,964,019.36	2,789,507.03	11,964,019.36	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,330,608.00	13,348,334.42	3,103,197.15	13,348,334.42	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Travel and Conferences		5200	28,370.00	28,370.00	791.60	28,370.00	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	72,000.00	97,000.00	24,870.54	97,000.00	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	(3,500.00)	(7,876.82)	(1,633.36)	(7,876.82)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	245,500.00	264,401.14	69,531.74	264,401.14	0.00	0.0%
Communications		5900	2,500.00	2,500.00	123.39	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			414,870.00	454,394.32	93,683.91	454,394.32	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	300,000.00	300,000.00	72,844.92	300,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	72,844.92	300,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	890,309.00	892,179.15	0.00	892,179.15	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			890,309.00	892,179.15	0.00	892,179.15	0.00	0.0%
TOTAL, EXPENDITURES			24,824,584.80	24,986,368.69	5,840,457.62	24,986,368.69		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,972,003.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	4,310,078.08
5330	Child Nutrition: Summer Food Service Program Operations	555,357.61
Total, Restricted Balance		<u>10,837,439.46</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	645.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	645.00	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	8,884.85	1,377.20	8,884.85	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	241,115.15	90,627.11	241,115.15	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	250,000.00	92,004.31	250,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(250,000.00)	(91,359.31)	(250,000.00)		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(250,000.00)	(91,359.31)	(250,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	534,977.64		534,977.64	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)			0.00	534,977.64		534,977.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	534,977.64		534,977.64		
2) Ending Balance, June 30 (E + F1e)			0.00	284,977.64		284,977.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	284,977.64		284,977.64		
Deferred Maintenance	0000	9780		284,977.64				
Deferred Maintenance Fund	0000	9780				284,977.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	645.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	645.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	645.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,384.85	1,377.20	1,384.85	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	7,500.00	0.00	7,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	8,884.85	1,377.20	8,884.85	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	241,115.15	10,653.13	241,115.15	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	79,973.98	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	241,115.15	90,627.11	241,115.15	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	250,000.00	92,004.31	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	20,560.14	20,560.14	0.00	20,560.14	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	21,782.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,560.14	20,560.14	21,782.00	20,560.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	723,906.00	728,115.22	227,187.76	728,115.22	0.00	0.0%
3) Employee Benefits		3000-3999	285,113.14	286,755.67	84,475.70	286,755.67	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	370,115.81	282,753.26	370,115.81	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	6,000.07	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	59,055,411.32	100,814,693.59	13,580,691.60	100,814,693.59	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			60,064,430.46	102,199,680.29	14,181,108.39	102,199,680.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,043,870.32)	(102,179,120.15)	(14,159,326.39)	(102,179,120.15)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	811,228.41	811,228.41	811,228.41	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	811,228.41	811,228.41	811,228.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,043,870.32)	(101,367,891.74)	(13,348,097.98)	(101,367,891.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,043,870.32	102,773,545.91		102,773,545.91	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)			60,043,870.32	102,773,545.91		102,773,545.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,043,870.32	102,773,545.91		102,773,545.91		
2) Ending Balance, June 30 (E + F1e)			0.00	1,405,654.17		1,405,654.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,405,654.17		1,405,654.17		
Building Fund	0000	9780		1,405,654.17				
Building Fund	0000	9780				1,405,654.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	20,560.14	20,560.14	0.00	20,560.14	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,560.14	20,560.14	0.00	20,560.14	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	18,032.00	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	3,750.00	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	21,782.00	0.00	0.00	0.0%
TOTAL, REVENUES			20,560.14	20,560.14	21,782.00	20,560.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	516,171.00	516,171.00	148,524.50	516,171.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	207,735.00	211,944.22	77,782.10	211,944.22	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	881.16	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			723,906.00	728,115.22	227,187.76	728,115.22	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,560.14	20,560.14	0.00	20,560.14	0.00	0.0%
PERS		3201-3202	93,915.00	94,520.34	29,533.91	94,520.34	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	51,549.00	51,871.27	16,064.67	51,871.27	0.00	0.0%
Health and Welfare Benefits		3401-3402	67,933.00	68,334.92	24,853.55	68,334.92	0.00	0.0%
Unemployment Insurance		3501-3502	419.00	419.00	0.00	419.00	0.00	0.0%
Workers' Compensation		3601-3602	12,164.00	12,234.68	3,816.71	12,234.68	0.00	0.0%
OPEB, Allocated		3701-3702	37,870.00	38,112.00	9,996.00	38,112.00	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	703.00	703.32	210.86	703.32	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			285,113.14	286,755.67	84,475.70	286,755.67	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	219,034.78	120,645.83	219,034.78	0.00	0.0%
Noncapitalized Equipment		4400	0.00	151,081.03	162,107.43	151,081.03	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	370,115.81	282,753.26	370,115.81	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	6,000.07	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	6,000.07	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	3,163,571.29	1,407,267.08	3,163,571.29	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,055,411.32	97,453,100.28	12,025,123.38	97,453,100.28	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	198,022.02	148,301.14	198,022.02	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,055,411.32	100,814,693.59	13,580,691.60	100,814,693.59	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,064,430.46	102,199,680.29	14,181,108.39	102,199,680.29		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	811,228.41	811,228.41	811,228.41	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	811,228.41	811,228.41	811,228.41	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	811,228.41	811,228.41	811,228.41		

Resource	Description	2016/17 Projected Year Totals
7690	STRS On-Behalf Pension Contributions	0.00
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,420,000.00	2,420,000.00	1,185,646.36	2,420,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,420,000.00	2,420,000.00	1,185,646.36	2,420,000.00		
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	965.65	0.00	965.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	14,034.35	0.00	14,034.35	0.00	0.0%
6) Capital Outlay		6000-6999	483,147.00	632,373.09	0.00	632,373.09	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.00	2,405,000.00	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			2,903,147.00	3,052,373.09	0.00	3,052,373.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(483,147.00)	(632,373.09)	1,185,646.36	(632,373.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(483,147.00)	(632,373.09)	1,185,646.36	(632,373.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,880,039.15	6,224,801.43		6,224,801.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,880,039.15	6,224,801.43		6,224,801.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,880,039.15	6,224,801.43		6,224,801.43		
2) Ending Balance, June 30 (E + F1e)			2,396,892.15	5,592,428.34		5,592,428.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,396,892.15	5,592,428.34		5,592,428.34		
Capital Facilities Fund	0000	9780		5,592,428.34				
Capital Facilities Fund	0000	9780				5,592,428.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	330,320.00	330,320.00	0.00	330,320.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,572.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,089,680.00	2,089,680.00	1,023,557.11	2,089,680.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	154,517.25	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			2,420,000.00	2,420,000.00	1,185,646.36	2,420,000.00	0.00	0.0%
TOTAL, REVENUES			2,420,000.00	2,420,000.00	1,185,646.36	2,420,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	965.65	0.00	965.65	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	965.65	0.00	965.65	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	15,000.00	14,034.35	0.00	14,034.35	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	14,034.35	0.00	14,034.35	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	483,147.00	632,373.09	0.00	632,373.09	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			483,147.00	632,373.09	0.00	632,373.09	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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Other Debt Service - Principal		7439	1,905,000.00	1,905,000.00	0.00	1,905,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,405,000.00	2,405,000.00	0.00	2,405,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,903,147.00	3,052,373.09	0.00	3,052,373.09		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,490,530.00	1,490,530.00	7,905.68	1,490,530.00	0.00	0.0%
5) TOTAL, REVENUES			1,490,530.00	1,490,530.00	7,905.68	1,490,530.00		
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	(45.31)	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	17,350.00	6,772.78	17,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,779,753.35	2,005,063.51	15,886.30	2,005,063.51	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,752,157.36	5,467,604.00	1,601,302.00	5,467,604.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,531,910.71	7,490,017.51	1,623,915.77	7,490,017.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,041,380.71)	(5,999,487.51)	(1,616,010.09)	(5,999,487.51)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,041,380.71)	(5,999,487.51)	(1,616,010.09)	(5,999,487.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,114,715.08	7,147,985.69		7,147,985.69	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)			5,114,715.08	7,147,985.69		7,147,985.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,114,715.08	7,147,985.69		7,147,985.69		
2) Ending Balance, June 30 (E + F1e)			1,073,334.37	1,148,498.18		1,148,498.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,073,334.37	1,148,498.18		1,148,498.18		
Capital Project Fund for Blended Componen	0000	9780		1,148,498.18				
Capital Project Fund for Blended Componen	0000	9780				1,148,498.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	1,490,530.00	1,490,530.00	0.00	1,490,530.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,905.68	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			1,490,530.00	1,490,530.00	7,905.68	1,490,530.00	0.00	0.0%
TOTAL, REVENUES			1,490,530.00	1,490,530.00	7,905.68	1,490,530.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	(45.31)	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	(45.31)	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	17,350.00	6,772.78	17,350.00	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	17,350.00	6,772.78	17,350.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	(888.42)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,479,753.35	1,995,238.79	6,950.00	1,995,238.79	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	300,000.00	9,824.72	9,824.72	9,824.72	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,779,753.35	2,005,063.51	15,886.30	2,005,063.51	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,934,391.00	3,202,604.00	1,601,302.00	3,202,604.00	0.00	0.0%
Other Debt Service - Principal		7439	817,766.36	2,265,000.00	0.00	2,265,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,752,157.36	5,467,604.00	1,601,302.00	5,467,604.00	0.00	0.0%
TOTAL EXPENDITURES			5,531,910.71	7,490,017.51	1,623,915.77	7,490,017.51		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

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 Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,237,777.00	14,237,777.00	3,644,323.07	14,237,777.00	0.00	0.0%
5) TOTAL, REVENUES			14,237,777.00	14,237,777.00	3,644,323.07	14,237,777.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,258.00	263,258.00	88,957.36	263,258.00	0.00	0.0%
3) Employee Benefits		3000-3999	146,419.00	146,419.00	44,760.30	146,419.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,500.00	39,500.00	33.83	39,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,810,590.00	13,810,590.00	3,191,245.03	13,810,590.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,259,767.00	14,259,767.00	3,324,996.52	14,259,767.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,990.00)	(21,990.00)	319,326.55	(21,990.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,990.00)	(21,990.00)	319,326.55	(21,990.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,577,369.18	9,100,395.98		9,100,395.98	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)			5,577,369.18	9,100,395.98		9,100,395.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,577,369.18	9,100,395.98		9,100,395.98		
2) Ending Net Position, June 30 (E + F1e)			5,555,379.18	9,078,405.98		9,078,405.98		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	5,555,379.18	9,078,405.98		9,078,405.98		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	10,397.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	14,237,777.00	14,237,777.00	3,614,927.56	14,237,777.00	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	18,998.51	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,237,777.00	14,237,777.00	3,644,323.07	14,237,777.00	0.00	0.0%
TOTAL, REVENUES			14,237,777.00	14,237,777.00	3,644,323.07	14,237,777.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,067.00	85,067.00	27,947.55	85,067.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	178,191.00	178,191.00	61,009.81	178,191.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,258.00	263,258.00	88,957.36	263,258.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,012.00	34,012.00	12,099.53	34,012.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,900.00	18,900.00	3,857.22	18,900.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	62,812.00	62,812.00	19,669.18	62,812.00	0.00	0.0%
Unemployment Insurance		3501-3502	147.00	147.00	0.00	147.00	0.00	0.0%
Workers' Compensation		3601-3602	4,422.00	4,422.00	802.42	4,422.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,947.00	25,947.00	8,272.34	25,947.00	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	179.00	179.00	59.61	179.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			146,419.00	146,419.00	44,760.30	146,419.00	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	24,000.00	24,000.00	33.83	24,000.00	0.00	0.0%
Noncapitalized Equipment		4400	15,500.00	15,500.00	0.00	15,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,500.00	39,500.00	33.83	39,500.00	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	10,500.00	10,500.00	0.00	10,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,794,590.00	13,794,590.00	3,191,245.03	13,794,590.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,810,590.00	13,810,590.00	3,191,245.03	13,810,590.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			14,259,767.00	14,259,767.00	3,324,996.52	14,259,767.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,265,000.00	20,265,000.00	5,656,016.30	20,265,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,265,000.00	20,265,000.00	5,656,016.30	20,265,000.00		
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	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 Expenses		5000-5999	20,265,000.00	20,265,000.00	5,629,294.97	20,265,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,265,000.00	20,265,000.00	5,629,294.97	20,265,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	26,721.33	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	26,721.33	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	28,477,534.23	47,828,825.63		47,828,825.63	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)			28,477,534.23	47,828,825.63		47,828,825.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,477,534.23	47,828,825.63		47,828,825.63		
2) Ending Net Position, June 30 (E + F1e)			28,477,534.23	47,828,825.63		47,828,825.63		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	28,477,534.23	47,828,825.63		47,828,825.63		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	24,026.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,265,000.00	20,265,000.00	5,631,990.30	20,265,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,265,000.00	20,265,000.00	5,656,016.30	20,265,000.00	0.00	0.0%
TOTAL, REVENUES			20,265,000.00	20,265,000.00	5,656,016.30	20,265,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,265,000.00	20,265,000.00	5,629,294.97	20,265,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,265,000.00	20,265,000.00	5,629,294.97	20,265,000.00	0.00	0.0%
TOTAL, EXPENSES			20,265,000.00	20,265,000.00	5,629,294.97	20,265,000.00		
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,836.99	38,836.99	38,836.99	38,836.99	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,836.99	38,836.99	38,836.99	38,836.99	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	32.71	31.95	31.95	31.95	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.71	31.95	31.95	31.95	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,869.70	38,868.94	38,868.94	38,868.94	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.						
5. Total Charter School Regular ADA	1,879.40	1,879.40	1,879.40	1,879.40	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,879.40	1,879.40	1,879.40	1,879.40	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,879.40	1,879.40	1,879.40	1,879.40	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			105,973,130.45	106,045,597.21	91,855,348.51	96,622,645.37	75,432,727.93	61,018,718.93	69,053,660.93	97,852,157.93	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		12,579,748.00	12,579,748.00	35,405,709.00	22,643,547.00	22,643,547.00	35,388,785.00	22,643,547.00	21,224,375.00	
	8020-8079		0.00	351.66	33,443.03	0.00	0.00	923,297.00	41,674,950.00	0.00	
	8080-8099		0.00	(900,376.45)	0.00	(1,102,861.30)	0.00	72.00	3,276.00	0.00	
	8100-8299		7,486.84	11,050.28	2,706,931.89	52,171.42	1,858,196.00	4,834,807.00	4,961,685.00	3,103,963.00	
	8300-8599		2,365,163.00	1,768,752.13	1,484,838.15	1,725,869.85	6,605,867.00	5,517,063.00	7,210,785.00	2,154,715.00	
	8600-8799		996,631.03	344,705.84	853,876.68	396,923.43	76,721.00	76,721.00	78,721.00	64,961.00	
	8910-8929		397,532.00	0.00	0.00	(397,532.00)	0.00	0.00	0.00	0.00	
	8930-8979										
TOTAL RECEIPTS			16,346,560.87	13,804,231.46	40,484,798.75	23,318,118.40	31,184,331.00	46,740,745.00	76,572,964.00	26,548,014.00	
C. DISBURSEMENTS											
	1000-1999		1,545,663.41	3,831,341.03	17,320,816.02	17,831,015.86	18,337,839.00	18,336,369.00	19,363,822.00	17,962,019.00	
	2000-2999		2,492,653.33	3,981,832.40	5,379,082.10	4,996,841.51	5,278,428.00	5,278,428.00	5,278,428.00	5,221,518.00	
	3000-3999		2,116,644.61	3,206,374.16	12,539,457.67	12,216,035.52	12,191,202.00	12,191,102.00	15,063,116.00	12,070,655.00	
	4000-4999		272,521.36	480,314.11	646,480.67	643,109.48	509,759.00	757,388.00	680,474.00	490,949.00	
	5000-5999		724,059.47	1,265,169.48	3,584,586.07	4,571,360.12	6,283,180.00	4,035,207.00	4,681,460.00	4,770,424.00	
	6000-6599		208,950.63	5,870,321.57	3,372,734.19	7,273,652.64	2,995,620.00	1,193,907.00	2,707,167.00	753,959.00	
	7000-7499		(180,098.00)	0.00	21,846.70	0.00	0.00	0.00	0.00	0.00	
	7600-7629		397,532.00	163,783.00	1,260.50	248,652.91	0.00	0.00	0.00	0.00	
	7630-7699										
TOTAL DISBURSEMENTS			7,577,926.81	18,799,135.75	42,866,263.92	47,780,668.04	45,596,028.00	41,792,401.00	47,774,467.00	41,269,524.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	(788,791.80)	13,301.43	299,856.11	108,817.72	113,118.99	0.00	0.00	0.00	0.00	
	9200-9299	(30,493,589.09)	3,956,387.75	1,117,529.40	7,324,377.35	3,092,889.96	0.00	3,049,359.00	0.00	0.00	
	9310	(3,003,776.29)	3,003,776.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320	(132,216.38)	14.18	0.00	0.00	95.84	0.00	0.00	0.00	0.00	
	9330	(37,239.00)	0.00	0.00	0.00	0.00	0.00	37,239.00	0.00	0.00	
	9340										
	9490										
SUBTOTAL			(34,455,612.56)	6,973,479.65	1,417,385.51	7,433,195.07	3,206,104.79	0.00	3,086,598.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	33,024,607.95	11,858,865.63	10,612,729.92	284,433.04	(66,527.41)	2,312.00	0.00	0.00	0.00	
	9610	3,810,781.32	3,810,781.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	27,910,917.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690										
SUBTOTAL			64,746,306.37	15,669,646.95	10,612,729.92	284,433.04	(66,527.41)	2,312.00	0.00	0.00	0.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			(99,201,918.93)	(8,696,167.30)	(9,195,344.41)	7,148,762.03	3,272,632.20	(2,312.00)	3,086,598.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			72,466.76	(14,190,248.70)	4,767,296.86	(21,189,917.44)	(14,414,009.00)	8,034,942.00	28,798,497.00	(14,721,510.00)	
F. ENDING CASH (A + E)			106,045,597.21	91,855,348.51	96,622,645.37	75,432,727.93	61,018,718.93	69,053,660.93	97,852,157.93	83,130,647.93	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		83,130,647.93	77,111,840.16	67,586,151.16	86,690,982.16				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	34,305,750.20	21,224,375.00	21,224,375.00	21,225,683.00	13,046,221.80		296,135,411.00	296,135,411.00
	8020-8079	0.00	0.00	32,091,238.00	2,381,674.31	0.00		77,104,954.00	77,104,954.00
	8080-8099	0.00	0.00	2,327.00	(7,000,000.00)	(152,782.25)		(9,150,345.00)	(9,150,345.00)
	8100-8299	155,237.74	2,184,713.00	4,738,689.00	1,992,270.00	20,277,991.04		46,885,192.21	46,885,192.21
	8300-8599	4,360,752.04	4,280,863.00	1,965,441.00	12,625,399.00	36,779,526.15		88,845,034.32	88,845,034.32
	8600-8799	64,960.60	66,941.00	64,961.00	65,981.00	3,972,792.44		7,124,897.02	7,124,897.02
	8910-8929	0.00	0.00	0.00	1,438,122.00	0.00		1,438,122.00	1,438,122.00
	8930-8979							0.00	0.00
TOTAL RECEIPTS		38,886,700.58	27,756,892.00	60,087,031.00	32,729,129.31	73,923,749.18	0.00	508,383,265.55	508,383,265.55
C. DISBURSEMENTS									
	1000-1999	18,213,200.59	17,992,112.00	17,964,307.00	18,070,916.00	413,333.42		187,182,754.33	187,182,754.33
	2000-2999	5,212,567.15	5,212,566.00	5,212,566.00	5,212,529.00	1,084,850.85		59,842,290.34	59,842,290.34
	3000-3999	12,070,657.31	12,070,659.00	12,070,659.00	12,070,659.00	20,566,095.54		150,443,316.81	150,443,316.81
	4000-4999	718,008.66	877,149.00	933,445.00	2,298,797.00	13,689,112.61		22,997,507.89	22,997,507.89
	5000-5999	7,057,309.33	5,462,994.00	4,469,121.00	7,635,331.00	9,666,371.43		64,206,572.90	64,206,572.90
	6000-6599	1,633,765.31	424,101.00	332,102.00	467,342.00	3,322,927.42		30,556,549.76	30,556,549.76
	7000-7499	0.00	0.00	0.00	(1,570,595.00)	158,281.54		(1,570,564.76)	(1,570,564.76)
	7600-7629	0.00	0.00	0.00	781,496.00	(81.18)		1,592,643.23	1,592,643.23
	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		44,905,508.35	42,039,581.00	40,982,200.00	44,966,475.00	48,900,891.63	0.00	515,251,070.50	515,251,070.50
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	0.00	0.00	0.00	0.00	(253,697.55)		281,396.70	
	9200-9299	0.00	4,757,000.00	0.00	0.00	(7,196,045.63)		16,101,497.83	
	9310	0.00	0.00	0.00	0.00			3,003,776.29	
	9320	0.00	0.00	0.00	0.00	(132,106.36)		(131,996.34)	
	9330	0.00	0.00	0.00	0.00			37,239.00	
	9340							0.00	
	9490							0.00	
SUBTOTAL		0.00	4,757,000.00	0.00	0.00	(7,581,849.54)	0.00	19,291,913.48	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	0.00	0.00	0.00	0.00	(10,332,794.77)		12,359,018.41	
	9610	0.00	0.00	0.00	0.00	0.00		3,810,781.32	
	9640	0.00	0.00	0.00	0.00	(27,910,917.10)		(27,910,917.10)	
	9650	0.00	0.00	0.00	0.00			0.00	
	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(38,243,711.87)	0.00	(11,741,117.37)	
<u>Nonoperating</u>									
	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	4,757,000.00	0.00	0.00	30,661,862.33	0.00	31,033,030.85	
E. NET INCREASE/DECREASE (B - C + D)		(6,018,807.77)	(9,525,689.00)	19,104,831.00	(12,237,345.69)	55,684,719.88	0.00	24,165,225.90	(6,867,804.95)
F. ENDING CASH (A + E)		77,111,840.16	67,586,151.16	86,690,982.16	74,453,636.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								130,138,356.35	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17) District Regular Charter School	38,836.99	38,836.99		
		0.00		
	Total ADA	38,836.99	38,836.99	0.0%
1st Subsequent Year (2017-18) District Regular Charter School	38,437.99	38,836.99		
	Total ADA	38,437.99	38,836.99	1.0%
2nd Subsequent Year (2018-19) District Regular Charter School	38,038.99	38,741.99		
	Total ADA	38,038.99	38,741.99	1.8%

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	40,603	41,027		
Charter School				
Total Enrollment	40,603	41,027	1.0%	Met
1st Subsequent Year (2017-18)				
District Regular	40,203	40,928		
Charter School				
Total Enrollment	40,203	40,928	1.8%	Met
2nd Subsequent Year (2018-19)				
District Regular	39,803	40,829		
Charter School				
Total Enrollment	39,803	40,829	2.6%	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)

Enrollment decreased less than anticipated for 2016-17, thus 2017-18 and 2018-19 have been adjusted to reflect the higher than expected enrollment. Still assumes declining enrollment but at a lesser rate than Adopted.

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.

*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	39,982	41,638	96.0%
Second Prior Year (2014-15)			
District Regular	38,891	41,026	
Charter School			
Total ADA/Enrollment	38,891	41,026	94.8%
First Prior Year (2015-16)			
District Regular	38,837	41,027	
Charter School	0	0	
Total ADA/Enrollment	38,837	41,027	94.7%
		Historical Average Ratio:	95.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	38,837	41,027		
Charter School	0			
Total ADA/Enrollment	38,837	41,027	94.7%	Met
1st Subsequent Year (2017-18)				
District Regular	38,742	40,928		
Charter School				
Total ADA/Enrollment	38,742	40,928	94.7%	Met
2nd Subsequent Year (2018-19)				
District Regular	38,647	40,829		
Charter School				
Total ADA/Enrollment	38,647	40,829	94.7%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2016-17)	374,635,443.00	373,246,215.00	-0.4%	Met
1st Subsequent Year (2017-18)	381,551,156.00	383,100,774.00	0.4%	Met
2nd Subsequent Year (2018-19)	385,925,241.00	389,996,558.00	1.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2013-14)	218,491,111.11	241,364,229.76	90.5%
Second Prior Year (2014-15)	247,730,736.79	270,276,304.79	91.7%
First Prior Year (2015-16)	265,639,953.31	292,595,339.11	90.8%
Historical Average Ratio:			91.0%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	283,300,023.74	317,081,390.06	89.3%	Met
1st Subsequent Year (2017-18)	293,786,437.37	325,661,506.69	90.2%	Met
2nd Subsequent Year (2018-19)	306,691,478.98	339,016,548.30	90.5%	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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2016-17)	45,535,813.00	46,885,192.21	3.0%	No
1st Subsequent Year (2017-18)	45,535,813.00	46,885,192.21	3.0%	No
2nd Subsequent Year (2018-19)	45,535,813.00	46,885,192.21	3.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2016-17)	74,263,554.40	88,845,034.32	19.6%	Yes
1st Subsequent Year (2017-18)	52,471,290.21	58,445,048.56	11.4%	Yes
2nd Subsequent Year (2018-19)	53,741,095.43	59,859,418.73	11.4%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2016-17 included projections for state programs and did not include many programs that can't be estimated including \$11 million Emergency Repair Program carryover and \$2.5 million CTE incentive grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2016-17)	5,901,083.00	7,124,897.02	20.7%	Yes
1st Subsequent Year (2017-18)	5,901,083.00	7,124,897.02	20.7%	Yes
2nd Subsequent Year (2018-19)	5,901,083.00	7,124,897.02	20.7%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2016-17 included projections for local programs and did not include many programs that can't be estimated because several of them are donations. 2017-18 and 2018-19 do not include new programs/carryover in the Adopted budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2016-17)	20,168,574.71	22,997,507.89	14.0%	Yes
1st Subsequent Year (2017-18)	15,553,463.91	17,834,842.92	14.7%	Yes
2nd Subsequent Year (2018-19)	15,553,463.91	17,453,253.20	12.2%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2016-17 included projections for federal, state and local programs and did not include many programs that can't be estimated. As program funding is approved by the Board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2016-17)	62,883,399.19	64,206,572.90	2.1%	No
1st Subsequent Year (2017-18)	61,380,962.93	61,704,136.64	0.5%	No
2nd Subsequent Year (2018-19)	61,830,962.93	61,614,136.64	-0.4%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	125,700,450.40	142,855,123.55	13.6%	Not Met
1st Subsequent Year (2017-18)	103,908,186.21	112,455,137.79	8.2%	Not Met
2nd Subsequent Year (2018-19)	105,177,991.43	113,869,507.96	8.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	83,051,973.90	87,204,080.79	5.0%	Met
1st Subsequent Year (2017-18)	76,934,426.84	79,538,979.56	3.4%	Met
2nd Subsequent Year (2018-19)	77,384,426.84	79,067,389.84	2.2%	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)

Explanation:

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

The Adopted budget for 2016-17 included projections for state programs and did not include many programs that can't be estimated including \$11 million Emergency Repair Program carryover and \$2.5 million CTE incentive grant.

Explanation:

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

The Adopted budget for 2016-17 included projections for local programs and did not include many programs that can't be estimated because several of them are donations. 2017-18 and 2018-19 do not include new programs/carryover in the Adopted budget.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

DATA ENTRY: For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,292,258.00	10,698,751.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2d)		10,698,751.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.9%	4.0%	3.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

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 (2016-17)	(867,612.74)	317,862,804.88	0.3%	Met
1st Subsequent Year (2017-18)	(10,222,795.63)	327,391,506.69	3.1%	Not Met
2nd Subsequent Year (2018-19)	(18,493,211.77)	340,746,548.30	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The Board and administration have assigned reserves in 2016-17 to cover 2017-18 and 2018-19 deficit spending. The Board will take necessary action to ensure balanced budgets in subsequent years to avoid deficit spending.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2016-17)	68,851,528.92	Met
1st Subsequent Year (2017-18)	57,278,830.52	Met
2nd Subsequent Year (2018-19)	38,785,618.75	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2016-17)	74,453,636.47	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. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	38,837	38,742	38,647
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	515,251,070.50	499,426,663.34	514,672,833.74
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	515,251,070.50	499,426,663.34	514,672,833.74
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,305,021.41	9,988,533.27	10,293,456.67
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	10,305,021.41	9,988,533.27	10,293,456.67

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 Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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)	20,013,133.00	20,013,133.00	20,013,133.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	20,013,133.00	20,013,133.00	20,013,133.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.88%	4.01%	3.89%
District's Reserve Standard (Section 10B, Line 7):	10,305,021.41	9,988,533.27	10,293,456.67
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(63,418,638.00)	(64,527,146.24)	1.7%	1,108,508.24	Met
1st Subsequent Year (2017-18)	(64,869,917.57)	(66,495,053.43)	2.5%	1,625,135.86	Met
2nd Subsequent Year (2018-19)	(66,342,966.33)	(68,492,479.24)	3.2%	2,149,512.91	Met
1b. Transfers In, General Fund *					
Current Year (2016-17)	1,438,122.00	1,438,122.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	1,454,085.15	1,454,085.15	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	1,489,274.01	1,489,274.01	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2016-17)	1,730,000.00	1,592,643.23	-7.9%	(137,356.77)	Not Met
1st Subsequent Year (2017-18)	1,730,000.00	1,730,000.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	1,730,000.00	1,730,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. 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)

Contribution to Child Development for 2016-17 will be partially covered with general fund carryover.

- 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, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	General Fund/Various Resources		163,465
Certificates of Participation				
General Obligation Bonds	12/14/17/15	BIRF	Buildings	419,357,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	7,882,531

Other Long-term Commitments (do not include OPEB):

Lease Revenue Bonds	23	Developer Fees/General Fund Unrestricted	Buildings	70,185,000
Net Pension Liability		State Funding Sources	Pension	330,990,000
TOTAL:				828,578,962

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	8,210	50,263	50,263	50,263
Certificates of Participation				
General Obligation Bonds	39,272,692	44,103,726	44,241,249	35,119,926
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,465,634	5,467,604	5,466,824	5,462,444
Net Pension Liability				
Total Annual Payments:	44,746,536	49,621,593	49,758,336	40,632,633
Has total annual payment increased over prior year (2015-16)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The Bond Interest and Redemption Fund will cover the increase in 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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	664,932,454.00	647,189,172.00
b. OPEB unfunded actuarial accrued liability (UAAL)	658,138,767.00	621,266,534.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2015

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2016-17)	54,496,789.00	56,770,807.00
1st Subsequent Year (2017-18)	54,496,789.00	56,770,807.00
2nd Subsequent Year (2018-19)	54,496,789.00	56,770,807.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2016-17)	27,006,723.00	27,026,677.93
1st Subsequent Year (2017-18)	28,627,126.00	29,729,345.72
2nd Subsequent Year (2018-19)	30,344,754.00	32,702,280.29
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2016-17)	27,006,723.00	27,026,677.93
1st Subsequent Year (2017-18)	28,627,126.00	29,729,345.72
2nd Subsequent Year (2018-19)	30,344,754.00	32,702,280.29
d. Number of retirees receiving OPEB benefits		
Current Year (2016-17)	4,284	3,114
1st Subsequent Year (2017-18)	4,283	3,114
2nd Subsequent Year (2018-19)	4,283	3,114

4. Comments:

The District provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical benefits based on hired date. Classified and Management with hire dates after 1996 have limited District contributions. Based on the latest actuary report, the number of retirees receiving benefits is 3,114.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	17,075,153.00	17,075,153.00
b. Unfunded liability for self-insurance programs	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2016-17)
 - 1st Subsequent Year (2017-18)
 - 2nd Subsequent Year (2018-19)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2016-17)	14,237,777.00	14,237,777.00
1st Subsequent Year (2017-18)	14,237,777.00	14,237,777.00
2nd Subsequent Year (2018-19)	14,237,777.00	14,237,777.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2016-17)	14,237,777.00	14,237,777.00
1st Subsequent Year (2017-18)	14,237,777.00	14,237,777.00
2nd Subsequent Year (2018-19)	14,237,777.00	14,237,777.00

4. Comments:

The District has established a Self-insurance fund to account for employee vision, dental and worker's compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. The District belongs to a Joint Power Association (JPA) that helps manage claims to maintain lower costs.

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,077.0	2,176.0	2,176.0	2,176.0

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
(2016-17)

1st Subsequent Year
(2017-18)

2nd Subsequent Year
(2018-19)

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

2,120,684

7. Amount included for any tentative salary schedule increases

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
63,515,164	69,866,680	76,853,348
100.0%	100.0%	100.0%
6.0%	10.0%	10.0%

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:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
2,585,497	2,624,279	2,663,643
1.5%	1.5%	1.5%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

Agreement has not been settled for 2016-17.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	1,174.0	1,183.0	1,185.0	1,187.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
30,305,276	33,335,803	36,669,383
100.0%	100.0%	100.0%
6.0%	10.0%	10.0%

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?

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
429,488	433,783	438,121
1.0%	1.0%	1.0%

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

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

Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Agreement not settled for 2016-17.

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	244.0	254.0	254.0	254.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,026,348	3,328,983	3,661,881
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	6.0%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	296,076	297,556	299,044
3. Percent change in step and column over prior year	0.5%	0.5%	0.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.6

Meeting Date: December 8, 2016

Subject: Approve 2017-18 Budget Calendar

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

Division: Business Services

Recommendation: Discuss and approve the Budget Calendar for the 2017-18 Adopted Budget time line.

Background/Rationale: While the 2016-17 budget is currently balanced, there are unknowns regarding the final budget for this fiscal year and, until the Governor's budget is provided, the impact on the 2017-18 and 2018-19 budgets are unknown as well. The attached calendar reflects estimated time lines for major activities to ensure a balanced budget on or before July 1, 2017.

Financial Considerations: Education Code section 42127 requires that a balanced budget is submitted on or before July 1 of each fiscal year.

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

Documents Attached:

1. Executive Summary
2. Budget Calendar

Estimated Time of Presentation: 5 Minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Budget Calendar 2017-18

December 8, 2016



I. OVERVIEW/HISTORY:

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Our district has selected the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget on or before July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within 45 days of the Governor's signing of the State Budget, revisions in revenue and expenditures that reflect the funding made available by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district in the Local Control Accountability Plan (LCAP), the budget process must include a well-defined budget calendar outlining when specific activities will be completed.

Although there are numerous deadlines used in the development of the 2017-18 budget, the calendar highlights the main steps, specifically those involving the Board.

II. Driving Governance:

- Education Code section 42126 states that each budget shall be made on the number of forms or in the format prescribed by the Superintendent of Public Instruction.
- Education Code section 42127 requires that on or before July 1 of each year, the Governing Board of each school district shall hold a public hearing on the budget, adopt a budget and, within five days, file that budget with the county superintendent of schools.

III. Budget:

While the 2016-17 budget is currently balanced, the state budget is based on uncertainty. Out year budgets will gain clarity as the January Governor's budget is released and the May Revise is issued. The budget calendar will guide timelines for specific activities that need to take place once state budget information is known.

Board of Education Executive Summary

Business Services

Budget Calendar 2017-18

December 8, 2016

IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2017-18 budget.

V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2017-18.

VI. Results:

Budget development for 2017-18 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2017.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district's finances.
- Follow the requirements of Local Control Accountability Plan (LCAP).
- Continue to engage stakeholders in the budget development process through the LCAP community engagement.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2017-18 Budget Calendar

<p>December 2016</p> <ul style="list-style-type: none"> • Board Approval of First Interim Report • Present 2017-2018 Budget Calendar to Board for Approval • Presentation of Independent Audit Report 	<p>December 8 December 8 December 8</p>
<p>January 2017</p> <ul style="list-style-type: none"> • LCFF/LCAP Community Meeting (Future LCAP Meetings will be determined) • Staff Review of Governor's Budget Proposal and potential impact 	<p>January 19 January 19</p>
<p>February 2017</p> <ul style="list-style-type: none"> • Board Budget Update on January's Governor's Budget Proposal and Budget Recommendations • Potential 2017-2018 Budget Reductions to Board for Conference 	<p>February 2 February 16</p>
<p>March 2017</p> <ul style="list-style-type: none"> • Board Action on 2017-2018 Recommended Budget Reductions • Certificated Lay Off Notices to Meet March 15 Deadline if Needed • Board Approval of Second Interim 	<p>March 2 March 2 March 16</p>
<p>April 2017</p> <ul style="list-style-type: none"> • Classified Lay Off Notices if Needed 	<p>April 6</p>
<p>May 2017</p> <ul style="list-style-type: none"> • Governor's "May Revise" Report • Board Discussion of the Projected "May Revise" and Approval of the Final 2017-18 Budget Balancing Recommendations if Needed 	<p>May 4 May 18</p>
<p>June 2017</p> <ul style="list-style-type: none"> • Board Approval of LCAP • Public Hearing and Adoption of 2017-18 LCAP and Proposed Budget 	<p>June 1 June 15</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.7

Meeting Date: December 8, 2016

Subject: Approve College Readiness Block Grant Plan

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: December 8, 2016)
- Conference/Action
- Action
- Public Hearing

Division: College and Career Readiness

Recommendation: Board to hear the recommendation of the College Career Readiness Office for the use of the College Readiness Block Grant Funds provided by the State.

Background/Rationale: The State of California has allocated one-time funding to Local Educational Agencies (LEAs) to provide additional supports to students in grades 9-12 that will increase the number who enroll in institutions of higher education and complete an undergraduate degree within four years. The funding is particularly intended to assist unduplicated students, namely those identified as socially economically disadvantaged, foster youth, and English learners (see Education Code sections 42238.01 and 42238.02) in achieving these goals.

District staff has worked with stakeholders to draft a plan for how the funds will be used to serve the targeted population. The activities identified align to the District's LCAP plan and are intended to address the challenges these students face in matriculating into college.

Financial Considerations: The District has been allocated a total of \$1,221,734 and each of the three dependent charter schools (The Met, New Technology, and George Washington Carver) has been allocated a total of \$75,000.

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

Documents Attached:

1. Executive Summary
2. District Plan
3. George Washington Carver's Plan
4. The Met's Plan
5. New Technology High School Plan

Estimated Time of Presentation: N/A

Submitted by: Iris Taylor, Ed.D., Chief Academic Officer,
Joe Stymeist, Director, College Career Readiness,
Matt Turkie, Assistant Superintendent of Curriculum
and Instruction

Approved by: José L Banda, Superintendent



I. Overview of the Title

The State of California has allocated funding to Local Educational Agencies (LEAs) to provide additional supports to students in grades 9-12 that will increase the number who enroll in institutions of higher education and complete an undergraduate degree within four years. The funding is particularly intended to assist unduplicated students, namely those identified as socially economically disadvantaged, foster youth, and English learners (see Education Code sections 42238.01 and 42238.02) in achieving these goals.

The district must develop a plan outlining how the funds will increase and improve services to ensure college readiness including how the activities align with the district's LCAP plan and how it will meet the needs of its unduplicated students. The plan must also outline how the district will measure the impact of the activities on unduplicated students' access and matriculation into higher education. The plan must be approved by the district's governing Board and submitted to the California Department of Education (CDE) by January 1, 2017.

II. Driving Governance

A focus on equity and college, career, and life ready graduates is the heartbeat of SCUSD's Strategic Plan 2016-21 and the district's LCAP Goals. College attainment, however, does not occur by happenstance, especially for students who would be first generation college students and who may not have family members who are able to provide the necessary guidance and supports. This is disproportionately the case among students who are identified as socio-economically disadvantaged, foster youth, and English Learners.

SCUSD's data is consistent with this nation-wide trend. Currently, 12% of English learners, 24% of socio-economically disadvantaged, and 10% of foster youth participate in AP courses in 2015-2016. The 2015-2016 data on student performance on AP exams indicate that 44% of English Learners, 52% of socio-economically disadvantaged, and 50% of foster youth who took AP exams passed with a 3 or higher. Additionally, the California Assessment of Student Performance and Progress (CAASPP) test results are another indicator of the students who are college ready at the end of 11th grade. These data reflect that in mathematics, 6% of English learners and 22% of socio-economically disadvantaged students assessed ready at the end of 11th grade in 2015-2016. Similarly, 12% of English learners and 45% of socio-economically disadvantaged students assessed ready in ELA at the end of 11th grade.

These data clearly indicate a critical need for improvement. Research on supports that assists these students in navigating college going processes speak to the importance of: a) access to and



support with acquiring key cognitive strategies and content knowledge through rigorous academic courses; b) key learning strategies/social emotional learning competencies such as goal setting, persistence, self-awareness, motivation, self-efficacy, and study skills; c) transition knowledge including knowing what courses and assessments to take to be admitted into an appropriate postsecondary program, understanding financial aid options and procedures, and knowing how to self-advocate; and d) experiences at higher education campuses such as college visits, and college fairs, (Conley, 2012; The Executive Office of the President, 2014).

As such, district staff has worked with stakeholders, namely site administrators and members of the LCAP Advisory Committee to draft a plan for how the funds will be used to serve the targeted population. The activities identified align to the District’s LCAP plan, (specifically activities described in 1.1.G, 1.2.A, 1.2.D, 1.2.E), and are intended to address the challenges these students face. They are strategic practices that will result in an increase in post-secondary enrollment and will build the confidence, preparedness, and persistence of these students to achieve an undergraduate degree within four years.

III. Budget

The College Readiness Block Grant provides \$1,221,734 in one-time funding and is based upon an equal amount of funding per unduplicated students enrolled in grades 9-12 during the 2015-16 school year. It is important to note that charter schools serving at least one unduplicated student in grades 9-12 receive an allocation of at least \$75,000 and are not included in the district allocation. Funds must be expended by the end of the 2018-2019 school year.

College Readiness Block Grant	Total Cost
District Allocation (Students in grades 9-12)	\$1,221,734
New Technology	\$75,000
George Washington Carver	\$75,000
The Met	\$75,000
TOTAL	\$1,446,734

IV. Goals, Objectives and Measures

SCUSD goal for college, career, and life readiness is to increase the number and percent of its students who matriculate into higher education and successfully complete degrees and programs that contribute to their ability to become gainfully employed and lead productive lives. Embedded



within this goal are equity goals to increase these percentages for unduplicated students and to close the opportunity gap that also persists for African American, Latino, underrepresented Asian student groups, and students with disabilities. Below are the indicators that will be tracked annually to determine progress towards this goal.

Indicators/Metrics to Monitor
Increase the percent of all students as well as unduplicated students, underrepresented racial and ethnic student groups, and students with disabilities who...
<ul style="list-style-type: none"> ● Successfully complete all 9th grade core classes with a “C” or better ● Passing score on an AP or IB Exam ● Take the SAT exam ● Participate in at least one college visit ● Take at least one AP, IB, or Dual Enrollment course and pass with a C or better ● Successfully complete University of California (UC) a-g course requirements ● Complete the Free Application for Federal Student Aid (FAFSA) ● Enroll in and pass a senior year bridge course with a “C” or better

Major Initiatives

The College Readiness Block Grant will provide an opportunity to implement District-wide strategies combined with site-based options that uniquely fit the needs of each high school. The strategies outlined below have been designed to address the issues that keep our English learners, socio-economically disadvantaged, and foster youth graduates from successfully matriculating from high school to a post-secondary education without the need for remediation, and earning a four-year degree. Dependent charters have each received a site based allocations of \$75,000 and have developed a site-based plan outlining how their grant funds will be used.

District Wide Activities

Funding from the College Readiness Block Grant will be used to support the following district-wide activities

- District-wide Administration of College Readiness Exams and Fee Waivers
Access to requisite college readiness exams are a major barrier to student entry into four-year institutions in part due to the fees required to take these assessments. Funds will therefore be used to provide fee waivers for all unduplicated students who sit for AP and IB exams. In addition, the district will also explore district-wide administration of the PSAT/NMSQT and SAT exams with stakeholders.



- Dual Enrollment
Not all SCUSD schools offer AP courses due to limited space in students' schedules when specific courses are required to meet instructional program requirements. These sites will use the funds to provide dual enrollment opportunities to unduplicated students.
- College Visits for all Unduplicated 10th Grade Students
Funds will be used to provide transportation for all 10th grade students to participate in one college visit to a local four-year institution
- Implementation of the California Colleges Guidance Initiative (CCGI)
CCGI is a web-based platform that allows students to engage in goal setting, exploration, and research about college goal processes and then allows counselors to track and monitor their progress in successfully navigating college entry requirements and processes.
- Access to Kahn Academy SAT Preparation and Content/Skills Gap Resource
All students will be provided with access to the rich resources available on the Kahn Academy website including free SAT preparation. Students will be provided with supports to effectively use the system.
- Access to Senior Year Bridge Courses
The District has partnered with California State University Sacramento (CSUS) to implement/develop senior year bridge courses that when taken and passed with a "C" or better, allows students to bypass placement exams and remedial courses and enter into credit-bearing courses. The senior year bridge courses are *Expository Reading and Writing (ERWC)* and *Early Assessment Program Senior Year Math (ESM)* courses)

Site-Based Options

Each site will be provided with an allocation of funding to meet the needs of their specific student populations and that align to their site context. The funds must be used to support unduplicated student's access to supports for college and will be selected from the menu of options outlined below. Site administrators may also pose additional activities by submitting a written proposal to the College Career Readiness Office that outlines how the proposed activity will meet the established goal and how progress will be assessed.

- Technology
Sites may purchase additional computer carts to increase student access to college preparatory resources such as CCGI and assessment preparation and content knowledge building resources such as Kahn Academy
- Professional Learning for Teachers and Counselors



Access to rigorous college preparatory course work has been identified as a barrier to college for low income students, particularly those who may not have attained the prerequisite skills needed to be successful in such courses. Instruction that supports these students is critical. Sites may therefore use the funds for professional learning for staff focused on instructional approaches that support unduplicated students to be successful with rigorous college preparatory course content.

- Additional College Visits
Funds may be used to provide transportation for unduplicated students in grades 9-12 to participate in visits to local four-year institutions.
- Interventions and Supports for Unduplicated Students
Unduplicated students often have not been prepared to successfully complete rigorous courses and may need additional assistance and time to do so. Sites will be able to use the funds to provide such academic interventions and supports.

VI. Results

The CDE requires that all Local Educational Agencies (LEAs) report how the funding is impacting the targeted student groups. Staff will also provide a minimum of an annual reporting on student progress to the Board.

VII. Lessons Learned/Next Steps

Staff will report on lessons learned and next steps in the annual reporting to the Board. Lessons learned will be utilized to inform revisions to the activities that sites engage in to increase unduplicated students' matriculation into an array of post-secondary institutions.

References:

Conley, D. (2012). A Complete Definition of College and Career Readiness.

<http://bostonbeyond.org/wp-content/uploads/2016/06/Conley-college-readiness-definition-2012.pdf>

The Executive Office of the President (2014). Increasing College Opportunities for Low Income Students: Promising Models and a Call to

Action. https://www.whitehouse.gov/sites/default/files/docs/white_house_report_on_increasing_college_opportunity_for_low-income_students_1-16-2014_final.pdf





District Plan Overview and Rationale:

A focus on equity and college, career, and life ready graduates is the heartbeat of SCUSD's Strategic Plan 2016-21 and the district's LCAP Goals. College attainment, however, does not occur by happenstance, especially for students who would be first generation college students and who may not have family members who are able to provide the necessary guidance and supports. This is disproportionately the case among students who are identified as socio-economically disadvantaged, foster youth, and English Learners.

SCUSD's data is consistent with this nation-wide trend. Currently, 12% of English learners, 24% of socio-economically disadvantaged, and 10% of foster youth participate in AP courses. Additionally, the California Assessment of Student Performance and Progress (CAASPP) test results are another indicator of the students who are college ready at the end of 11th grade. These data reflect that 65% of English learners, 51% of socio-economically disadvantaged and 33% of foster youth are assessing ready at the end of 11th grade.

These data clearly indicate a critical need for improvement. Research on supports that assists these students in navigating college going processes speak to the importance of: a) access to and support with acquiring key cognitive strategies and content knowledge through rigorous academic courses; b) key learning strategies/social emotional learning competencies such as goal setting, persistence, self-awareness, motivation, self-efficacy, and study skills; c) transition knowledge including knowing what courses and assessments to take to be admitted into an appropriate postsecondary program, understanding financial aid options and procedures, and knowing how to self-advocate; and d) experiences at higher education campuses such as college visits, and college fairs, (Conley, 2012; The Executive Office of the President, 2014).

As such, district staff has worked with stakeholders, namely site administrators and members of the LCAP Advisory Committee to draft a plan for how the funds will be used to serve the targeted population. The activities identified align to the District's LCAP plan, (specifically activities described in 1.1.G, 1.2.A, 1.2.D, 1.2.E), and are intended to address the challenges these students face. They are strategic practices that will result in an increase in post-secondary enrollment and will build the confidence, preparedness, and persistence of these students to achieve an undergraduate degree within four years.

Strategies:

The College Readiness Block Grant will provide an opportunity to implement District-wide strategies combined with site-based options that uniquely fit the needs of each high school. The strategies outlined below have been designed to address the issues that keep our English learners, socio-economically disadvantaged, and foster youth graduates from successfully matriculating



from high school to a post-secondary education without the need for remediation and earning a four-year degree. Dependent charters have each received site based allocations of \$75,000 and have developed a site-based plan outlining how their grant funds will be used.

District Wide Activities

Funding from the College Readiness Block Grant will be used to support the following district-wide activities

- District-wide Administration of College Readiness Exams and Fee Waivers
Access to requisite college readiness exams are a major barrier to student entry into four-year institutions in part due to the fees required to take these assessments. Funds will therefore be used to provide fee waivers for all unduplicated students who sit for AP and IB exams. In addition, the district will also explore district-wide administration of the PSAT/NMSQT and SAT exams with stakeholders.
- Dual Enrollment
Not all SCUSD schools offer AP courses due to limited space in students' schedules when specific courses are required to meet instructional program requirements. These sites will use the funds to provide dual enrollment opportunities to unduplicated students.
- College Visits for all Unduplicated 10th Grade Students
Funds will be used to provide transportation for all 10th grade students to participate in one college visit to a local four-year institution
- Implementation of the California Colleges Guidance Initiative (CCGI)
CCGI is a web-based platform that allows students to engage in goal setting, exploration, and research about college goal processes and then allows counselors to track and monitor their progress in successfully navigating college entry requirements and processes.
- Access to Kahn Academy SAT Preparation and Content/Skills Gap Resource
All students will be provided with access to the rich resources available on the Kahn Academy website including free SAT preparation. Students will be provided with supports to effectively use the system.
- Access to Senior Year Bridge Courses
The District has partnered with California State University Sacramento (CSUS) to implement/develop senior year bridge courses that when taken and passed with a "C" or better, allows students to bypass placement exams and remedial courses and enter into credit-bearing courses. The senior year bridge courses are *Expository Reading and Writing (ERWC)* and *Early Assessment Program Senior Year Math (ESM)* courses)



Site-Based Options

Each site will be provided with an allocation of funding to meet the needs of their specific student populations and that align to their site context. The funds must be used to support unduplicated student’s access to activities and services that improve their college readiness and will be selected from the menu of options outlined below. Site administrators may also pose additional activities by submitting a written proposal to the College Career Readiness Department that outlines how the proposed activity will meet the established goal and how progress will be assessed.

- Technology
Sites may purchase additional computer carts to increase student access to college preparatory resources such as CCGI and assessment preparation and content knowledge building resources such as Kahn Academy
- Professional Learning for Teachers and Counselors
Access to rigorous college preparatory course work has been identified as a barrier to college for low income students, particularly those who may not have attained the prerequisite skills needed to be successful in such courses. Instruction that supports these students is critical. Sites may therefore use the funds for professional learning for staff focused on instructional approaches that support unduplicated students to be successful with rigorous college preparatory course content.
- Additional College Visits
Funds may be used to provide transportation for unduplicated students in grades 9-12 to participate in visits to local four-year institutions.
- Interventions and Supports for Unduplicated Students
Unduplicated students often have not been prepared to successfully complete rigorous courses and may need additional assistance and time to do so. Sites will be able to use the funds to provide such academic interventions and supports.

Assessment and Monitoring

Indicators/Metrics to Monitor
Increase the percent of all students as well as unduplicated students, underrepresented racial and ethnic student groups, and students with disabilities who...
Successfully complete all 9 th grade core classes with a “C” or better
Passing score on an AP, IB Exam
Take the SAT exam



Participate in at least one college visit
Take at least one AP, IB, or Dual Enrollment course and pass with a C or better
Successfully complete University of California (UC) a-g course requirements
Complete the Free Application for Federal Student Aid (FAFSA)
Enroll in and pass a senior year bridge course with a "C" or better

Fidelity of Implementation

Coupled with rigorous academics, a systems approach to delivering items such as AP/IB fee reimbursement, funding for CCGI, transportation for college visits/tours, and required college entry assessments are all excellent ways to ensure college readiness for our students. In addition, individual school sites have varying needs based on their context and demographics. For some it may be a need for additional technology to support a broader use of the CCGI system, or to allow more students to conduct college research, complete the FASFA, or access online SAT preparation tools such as the Kahn Academy. For others the need may be funding to pay staff for after school tutoring, or to fund professional learning opportunities for teachers and counselors that provide college readiness supports to students. The SCUSD College and Career Readiness Department will oversee these expenditures to ensure that they are used to implement strategies and systems that positively affect the students identified in this proposal.



Budget

Strategy	Period	Cost
AP Test/IB Diploma Test Fee Reimbursement	2017 - 2019	\$393,800
College Testing Bundle for all students grades 9-12 Includes:	2018 - 2019	\$325,700
Transportation for College Visits/Tours (Targeted 10th graders from each high school, one trip per year for three years)	2017 - 2019	\$147,000
California College Guidance Initiative (CCGI)	2018 - 2019	\$105,000
Site-Based Options - Include: Technology to support college readiness activities Professional Learning opportunities for teachers and counselors Teacher Stipends for Tutoring or Teaching Intervention Courses	2017 - 2019	\$210,976
Indirect Cost	2017 - 2019	\$39,258
	Total	\$1,221,734



Plan Overview and Rationale:

Carver's plan is to increase college exposure to and college admissions for all high school students. LCAP 1.1; 1.1 E; 1.1H

Currently at Carver 50% of seniors apply to four year public colleges. Another 45% attend community colleges. About 5% of our students enlist into the military. Only about 10% of our graduating seniors apply to private four years which offer generous financial aid and close student contact. Only about 25 % of our seniors take the SAT or ACT.

In order to improve the numbers of students applying to four year colleges, we wish to increase our students understanding of colleges and college admissions. We intend to achieve our goals with these strategies: We plan to increase the hours of our college adviser. The college advisor will have more time to counsel individual students and to offer parent programs to increase understanding about college options. Each year the college advisor will plan four bus tours of colleges for all students in grades 9-12. Parents will be invited and encouraged to attend as well. The college advisor will plan a college fair of technical programs and local colleges. We will invite our local Waldorf elementary schools to attend to increase their expose to high school and college. We plan to direct funds to cover the cost of AP, SAT and ACT exams for low income students. We will offer students after school SAT and ACT preparation classes in the spring.

Strategies:

We will increase college advisor hours in order to create more opportunities for students to visit college campus. Our college advisor will plan and arrange four bus tours of colleges. This will include visiting at least three college campuses, learning about opportunities at each of these, learning about admissions requirements and taking a walking tour of the campuses. This exposure of colleges will enable all students in 9th -12th grades student to see opportunities for their future. The college advisor will reach out to parents as early as ninth grade providing them college admissions information, financial aid and scholarship information. Our goal is for families to consider and plan for college as early as possible. The college advisor will plan and host a college fair on campus for Carver students and neighboring middle schools. Our goal is to invite middle school students to learn about the pathway from high school to college and for students to consider and plan for college as early as possible.



In order to increase students' preparation and opportunities for taking the college entry exams (ACT and SAT), we will offer an after-school SAT/ACT preparation class every spring for Juniors. We will pay for the cost of a teacher to guide students through the Khan Academy SAT and ACT preparation.

We will cover the cost of AP exams once paid by the state for certain students.

Assessment and Monitoring:

Strategy	Metric to Monitor	Target/Goal
Contract college advisor	College advisor 2x week	Organization a, planning and completion of the strategies
Four parent education and information events	Family Attendance at the events	Attendance of at least 100 families throughout the year or 25 families/event
Students applying to four year colleges	Percentage of students four year college	75% of our students applying to four year colleges and at least one private college.
Implementation of SAT/ACT prep	Number of students participating	75% of juniors attend prep class in Spring
Pay for AP fee waivers	Total number of qualifying students	100% of qualified students receive fee waiver.
Four college bus tours/year	Number of students and parents attending	100% of students attending one college bus tour each year for a total of three bus tours and 12 colleges.
Purchase computers to facilitate SAT ?ACT prep classes	Number of computers purchased	Three new computers.
Host technical college and community college fair at	One fair with 20 schools	Three college fairs—one each spring with Carver students



Carver Campus		attending and 300 middle school students from AM Winn and Alice Birney and Albert Einstein attending
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Fidelity of Implementation

Our plan will be faithfully implemented with the increase of personnel in the position of a contracted College Advisor to support the development, organization, planning and implementation. Through the grant we are able to increase staffing to do the work to make these activities happen. The principal and the Parent Guild will support the college advisor through community outreach, parent newsletters and fliers. The principal will oversee the process to insure fidelity.

Budget

Strategy	Period	Cost
College Advisor	2017 - 2019	\$22,500
Transportation for College Visits/Tours	2017 - 2019	\$32,000
SAT/ACT Prep Teacher	2017 - 2019	\$12,000
AP Testing Fee Waivers	2017 - 2019	\$3,000
Laptops for College Apps and SAT prep	2017 - 2017	\$3,090
Indirect Cost	2017 - 2019	\$2,410
	Total	\$75,000



Plan Overview and Rationale:

The Met Sacramento High School's (the Met) plan is to increase exposure to colleges, in general, and college admissions, in particular for all high school students. LCAP 1.1; 1.1 E; 1.1H

Currently, for graduating seniors, the Met has a college acceptance rate that ranges from 35%–45%. Of those acceptances, some students choose to go to community college for various reasons (close to home, lower cost, comfort with the community college system) even though they were accepted to 4-year institutions. Aside from 4-year college acceptances, about 50% of Met students attend community college right after high school. Another small percentage either go into trade schools, take a gap year, or go right into the work force. The Met has many students who transfer into our school after 9th grade year. A significant percentage of these transfer students are not on the a-g track. Some are very credit deficient even for high school graduation.

The Met does not offer Advance Placement (AP) courses, rather, we have a stable and fruitful relationship with Sacramento City College (SCC), which allows our students to take college courses both on and off of the Met campus. We have a SCC counselor on our campus four hours per week.

In order to improve college-going culture, in general, and college acceptances for our graduating class, specifically, we want to increase our students understanding of college admissions, give them more support in meeting a-g requirements, give them more chances to recover credits and get back on the a-g track if they have fallen behind, and expose students to more college experiences both on and off campus. We also want to give all 10th and 11th grade students the chance to take the PSAT.

Strategies:

PSAT:

All 10th and 11th graders will have the chance to practice the SAT test by taking the PSAT. Results from the PSAT can be used to further bolster students' preparation for college.

After School Tutoring:

After school Math, English, and Science tutoring will help support students in understanding the content so that they can maintain grades of C or better in order to remain a-g qualified.

California College Guidance Initiative (CCGI):

All students will have access to CCGI which will help them prepare for college and career options once they graduate.



Credit Recovery Summer School and Math Summer School:

The Aventa (credit recovery program) coordinator will be paid to host a week-long, intensive credit recovery class to help students recover credits needed for graduation and/or a-g. The 6-week long Integrated Math I summer school program will give Math I students with a D or lower the chance to reengage with the curriculum to improve understanding and be able to move on to the next Math course.

College Tours:

All 11th grade students will take a day-long bus tour of at least 2 colleges.

Purchase 25 Chromebooks:

Adding 25 Chromebooks (laptops) to our arsenal will bring the school closer to a 1:1 student-computer ratio. Given that our school uses CCGI (California College Guidance Initiative), an online platform to support students towards college acceptance, computers are essential for student access, particularly low income students.

9th Grade College Coordinator:

A staff member will be paid a stipend to coordinate a 9th grade college visit. He/she will also bring Sacramento State University students and alumni onto campus to work with 9th and 10th graders and inspire them to stay on the a-g track.

College Night Coordinator:

A stipend will be paid to a staff member to support parents, particularly low-income parents, about the college process (applications, scholarships, requirements, etc.).

Assessment and Monitoring

Indicators/Metrics to Monitor
Increase the percent of all students as well as unduplicated students, underrepresented racial and ethnic student groups, and students with disabilities who...
Successfully complete all 9 th grade core classes with a “C” or better
Demonstrate college readiness potential on the PSAT (Preliminary Scholastic Aptitude Test)
Participate in at least one college visit



Take at least one Dual Enrollment course and pass with a C or better
Successfully complete University of California (UC) a-g course requirements
Complete the Free Application for Federal Student Aid (FAFSA)
Enroll in and pass a senior year bridge course with a "C" or better

Fidelity of Implementation

Several of these strategies are either continuing or further bolstering strategies that already exist at the site. Therefore, we have the structures in place to support them

- PSAT testing is already occurring for all 10th (until next year, covered by the district) but now will be offered for 11th as well.
- Chromebooks are already the computer of choice for our school. We have chrome carts, software to manage them, and teachers are trained in the use of these devices.
- We already have a Math tutoring program after school – however, the grant funding for that program is running out.
- We ran a credit recovery program (Aventa) last summer for a week using one-time funds – the college block grant gives us 3 years of support. We ran a summer school Integrated Math I program last year using district funds.

Several of the strategies are new:

- Several staff have wanted to offer after school tutoring in ELA and Science, but without pay, it is difficult to sustain. Our staff will gladly take this on.
- We have already planned a College Tour for our current 12th graders. Once we have “piloted” this process by the end of November, 2016, we will be set to have successful implementation over the next 3 years for all of our 11th graders.

The 9th grade college coordinator and the College Night coordinator will be new stipends for current staff.



Budget

Strategy	Period	Cost
Testing Bundle for all students grades 9-12 Includes: PSAT 8/9 for all 9th grade students PSAT/NMSQT for all 10th graders PSAT/NMSQT for all 11th graders SAT for all 12th graders (with essay)	2018 - 2019	\$8,209
Transportation for College Visits/Tours	2017 - 2019	\$8,000
California College Guidance Initiative (CCGI)	2018 - 2019	\$2,409
Computer Cart – Chromebooks	2017 - 2019	\$12,000
After School Tutoring	2017 - 2019	\$22,172
Summer School 5 days 3.5hr/day 4 weeks/2 teachers	2017 - 2019	\$16,800
Aventa (Credit Recovery) Stipend	2017 - 2019	\$3,000
Indirect Cost	2017 - 2019	\$2,410
	Total	\$75,000



Plan Overview and Rationale:

Our plan is to increase college exposure for students and college admissions for all high school students.

In order to improve the numbers of students applying to four year colleges, we wish to increase our students understanding of colleges and college admissions. We intend to achieve our goals with these strategies: Expand student and family access to our college pathways consultant. Have all students in grades 9-12 attend at least one college tour annually and encourage parents to attend as well. Annually fund the PSAT and SAT for all students. Continue our Implementation of CCGI for all students. Pilot the use of NWEA Assessments to identify every student's learning level three times annually. Purchase technology to support CCGI and NWEA Assessments.

Strategies:

College Pathways Consultant:

This year we contracted with a consultant to provide workshops for students and parents focused on educating our families about the college and scholarship application process. This individual held 12 workshops for families as well as offered students and families individual one-on-one time to help them with the application and FAFSA process. We would like to continue and expand the partnership.

College Tours:

Following a model implemented by our sister school, Napa New Tech, in the Fall of 2016, we will have a college tour day. On this day we will coordinate and offer a college tour to every New Tech student. We will encourage families and community partners to attend with us. Each tour will be to different schools and we will offer students a choice in which tour they attend.

College Exams:

The district currently supports the PSAT for all 10th graders. For the past two years, New Tech has also supported the PSAT for all 9th graders. Beginning next year will provide PSAT 8/9 for all 9th grade students, PSAT/NMSQT for all 10th and 11th graders, and the SAT for all 12th graders. Multiple opportunities for our students to take these exams will improve their success rates on college entry exams.

California College Guidance Initiative (CCGI):

All students will have access to CCGI which will help them prepare for college and career options once they graduate.



Northwest Evaluation Association (NWEA) Assessments:

Our staff, student, and parent leaders are currently investigating the use of the NWEA MAP Assessment for implementation in January/February of 2017. MAP stands for Measures of Academic Progress and is a computer adaptive assessment that measures each student’s learning level in reading, language usage, and mathematics (includes Spanish-language version of MAP Mathematics). The assessments are given 3 times a year and the individual student data is available for teacher use within 24 hours. New Tech would like to pilot the assessment in an effort to identify and utilize a tool that can help teachers better differentiate instruction with targeted supports in an effort to better prepare students for college and career.

Technology to Support College Readiness Activities:

We intend to purchase additional technology to support the implementation of CCGI in every advisory class for every student. Additionally, the devices will support our pilot of NWEA Assessments.

Assessment and Monitoring

Indicators/Metrics to Monitor
Increase the percent of all students as well as unduplicated students, underrepresented racial and ethnic student groups, and students with disabilities who...
Successfully complete all 9 th grade core classes with a “C” or better
Demonstrate college readiness potential on the PSAT (Preliminary Scholastic Aptitude Test)
Participate in at least one college visit
Take at least one Dual Enrollment course and pass with a C or better
Successfully complete University of California (UC) a-g course requirements
Complete the Free Application for Federal Student Aid (FAFSA)
Enroll in and pass a senior year bridge course with a “C” or better
Attend student and family college readiness workshops
Achieve the growth metrics from the NWEA Assessment pilot program



Fidelity of Implementation

Our plan will be faithfully implemented and overseen by our school site council with input from the site leadership team and our Charter Advisory Board.

Budget

Strategy	Period	Cost
Testing Bundle for all students grades 9-12 Includes: PSAT 8/9 for all 9th grade students PSAT/NMSQT for all 10th graders PSAT/NMSQT for all 11th graders SAT for all 12th graders (with essay)	2018 - 2019	\$5,570
Transportation for College Visits/Tours	2017 - 2019	\$18,000
California College Guidance Initiative (CCGI)	2018 - 2019	\$1,634
Computer Carts – Chromebooks	2017 - 2019	\$29,386
College Pathway Consultant	2017 - 2019	\$9,000
NWEA Assessment Pilot	2017 - 2019	\$9,000
Indirect Cost	2017 - 2019	\$2,410
	Total	\$75,000



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.8

Meeting Date: December 8, 2016

Subject: Update of 2016 Board Committee Structures

- 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: N/A

Background/Rationale: The Board of Education has ad hoc and standing committees with Board members appointed to each committee annually. There are also other District committees in which Board members serve as liaisons. Committees can be held as standing or ad hoc. The Board will discuss current committees appointments and the benefits of having ad hoc or standing for the various committees.

Financial Considerations: N/A

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

Documents Attached:

1. Current List of Committees and Committee Members

Estimated Time of Presentation: 5 minutes

Submitted by: Christina Pritchett, Board President

Approved by: José L. Banda, Superintendent

Sacramento City Unified School District
BOARD OF EDUCATION COMMITTEES
2016

Committee	Chair	Other Board Member(s)	Staff Attending	Meeting Dates
Executive Committee Standing	Christina Pritchett, President	Jay Hansen, VP Jessie Ryan, Sec VP	José L. Banda	Scheduled regularly
Board Facilities Committee Standing	Jay Hansen	Christina Pritchett Gustavo Arroyo	Cathy Allen	Varies
Board Budget Committee, ad hoc	Diana Rodriguez	Christina Pritchett Jay Hansen	Gerardo Castillo	Varies
Board Policy Review Committee, ad hoc	Jessie Ryan	Gustavo Arroyo Darrel Woo	Raoul Bozio	Varies
Board Governance Committee, ad hoc	Diana Rodriguez	Gustavo Arroyo Ellen Cochrane		Varies
Superintendent Evaluation Committee, ad hoc	Christina Pritchett	Jessie Ryan Diana Rodriguez		Varies

Representative to District Committees

District English Language Advisory Committee – Ellen Cochrane
Student Advisory Council – Jessie Ryan
Parent Teacher Home Visit Project, Sacramento – Jessie Ryan
Parent Teacher Home Visit Project, National – Christina Pritchett
California School Board Association – Darrel Woo, Jay Hansen, Ellen Cochrane
Council of Great City Schools – Christina Pritchett



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 12.1

Meeting Date: December 8, 2016

Subject: Business and Financial Information

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale:

- Purchase Order Board Report for the Period of September 15, 2016, through October 14, 2016
- Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2016 through October 31, 2016
- Enrollment and Attendance Report for Month 2 Ending October 21, 2016

Financial Considerations: Reflects standard business information.

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

Documents Attached:

1. Purchase Order Board for the Period of September 15, 2016 through October 14, 2016
2. Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2016 through October 31, 2016
3. Enrollment and Attendance Report for Month 2 Ending October 21, 2016

Estimated Time: N/A

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Includes Purchase Orders dated 09/15/2016 - 10/14/2016 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B17-00631	MOONLIGHT CLEANERS	WAWF - NJROTC UNIFORM CLEANING	LUTHER BURBANK HIGH SCHOOL	01	4,000.00
B17-00632	SIGNATURE REPROGRAPHICS	0148-410-0252 LEATAATA FLOYD 2ND PKING LOT	FACILITIES SUPPORT SERVICES	01	200.00
B17-00633	Krista or Cameron Baez	FEDERAL PROPORTIONMENT 2015-2016	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
B17-00634	DAVID BURROWS	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	3,900.00
B17-00635	LANGUAGE WORLD SERVICES, INC.	LANGUAGE INTERPRETING	SPECIAL EDUCATION DEPARTMENT	01	1,500.00
B17-00636	MOTHER LODE UNION SCH DIST	TRANSPORTION	YOUTH DEVELOPMENT	01	5,000.00
B17-00637	FEDEX	DELIVERY OF PACKAGES	YOUTH DEVELOPMENT	01	300.00
B17-00638	FEDEX	FEDEX FOR 2016-17 SCHOOL YEAR	SUPERINTENDENT'S OFFICE	01	500.00
B17-00639	G2 SOLUTIONS, INC	LIVE SCAN FINGERPRINT CLEARANCES 2016-2017	HUMAN RESOURCE SERVICES	01	3,000.00
B17-00640	ALL WEST COACHLINES INC	ATHLETIC STUDENT TRANSPORTATION	WEST CAMPUS	01	10,000.00
B17-00641	AMADOR STAGE LINES INC	ATHLETIC STUDENT TRANSPORTATION AMADOR STAGE LINE	WEST CAMPUS	01	10,000.00
B17-00642	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	PURCHASING SCHOOL SUPPLIES- SCHOOL SPECIALTY	MARK TWAIN ELEMENTARY SCHOOL	01	1,500.00
B17-00643	EAN SERVICES, LLC	ATHLETIC STUDENT TRANSPORTATION	WEST CAMPUS	01	8,000.00
B17-00644	SILVERADO STAGES INC	ATHLETIC STDENT TRANSPORTATION	WEST CAMPUS	01	7,000.00
B17-00645	ALHAMBRA & SIERRA SPRINGS	WATER DISPENSER-PARENT PARTICIPATION RESOURCE CNTR	FERN BACON MIDDLE SCHOOL	01	500.00
B17-00646	INABIND	Bindery supplies	CENTRAL PRINTING SERVICES	01	3,000.00
B17-00647	STAY SAFE SHRED INC SHRED & RE CYCLE	SITE CLEANUP - PURGING OF OUTDATED DOCUMENTS 16/17	PURCHASING SERVICES	01	300.00
B17-00648	ALL WEST COACHLINES INC	ATHLETIC TRANSPORTATION	C. K. McCLATCHY HIGH SCHOOL	01	12,500.00
B17-00649	COMPLETE BUSINESS SYSTEMS	DIPLO SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	4,975.00
B17-00650	EAN SERVICES, LLC	ATHLETICS TRANSPORTATION	HIRAM W. JOHNSON HIGH SCHOOL	01	32,000.00
B17-00651	EAN SERVICES, LLC	VEHICLE RENTAL FOR VARIOUS STUDENT ACTIVITIES	LUTHER BURBANK HIGH SCHOOL	01	4,000.00
B17-00652	RISO PRODUCTS OF SACRAMENTO	2015-2016 Riso Lease	GEO WASHINGTON CARVER	09	2,500.00

*** See the last page for criteria limiting the report detail.

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ESCAPE ONLINE

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Includes Purchase Orders dated 09/15/2016 - 10/14/2016 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B17-00653	RISO PRODUCTS OF SACRAMENTO	RISOGRAPH SUPPLIES 2016/2017 SY	DAVID LUBIN ELEMENTARY SCHOOL	01	1,000.00
B17-00654	MOORE MEDICAL CORP ACCT 171864 7	HEALTH OFFICE SUPPLIES	ALBERT EINSTEIN MIDDLE SCHOOL	01	750.00
B17-00655	NILES BIOLOGICAL	LIVE SUPPLEMENTAL SCIENCE ITEMS	DAVID LUBIN ELEMENTARY SCHOOL	01	1,000.00
B17-00656	HOME DEPOT	Home Depot for Garden Project	NEW JOSEPH BONNHEIM	09	5,000.00
B17-00657	ALLIED WASTE SERVICES OF N AM ERICA	0510-416 C.K. MCCLATCHY CORE ACADEMIC	FACILITIES SUPPORT SERVICES	21	1,000.00
B17-00658	ATTN CREDIT ADMINISTRATION C/O U HAUL INTERNATIONAL	PROPANE FUEL FOR SWEEPER	HIRAM W. JOHNSON HIGH SCHOOL	01	300.00
B17-00659	PITNEY BOWES INC	PITNEY BOWES POSTAL RENTAL	C. K. McCLATCHY HIGH SCHOOL	01	1,551.00
B17-00660	PITNEY BOWES INC	PITNEY BOWES POSTAGE	C. K. McCLATCHY HIGH SCHOOL	01	2,200.00
B17-00661	ACCESS	SHREDDING SERVICE	C. K. McCLATCHY HIGH SCHOOL	01	505.36
B17-00662	Rabindra Prasad	DRIVER MEDICALS - PRASAD CHIROPRACTIC	TRANSPORTATION SERVICES	01	2,000.00
B17-00663	Asset Technologies, LLC	SUPPLIES FOR HVAC 2016-17 SCHOOL YEAR	FACILITIES MAINTENANCE	01	1,000.00
B17-00664	KATHY GALVAN	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	1,300.00
B17-00665	Robert or Michell Shaw	FEDERAL PROPORTIONATE	SPECIAL EDUCATION DEPARTMENT	01	1,106.00
B17-00666	JOSTENS INC/DIPLOMAS	DIPOLMAS	C. K. McCLATCHY HIGH SCHOOL	01	500.00
B17-00667	JONES SCHOOL SUPPLY CO INC	Red Carpet Awards	MARTIN L. KING JR ELEMENTARY	01	361.50
B17-00668	RISO PRODUCTS OF SACRAMENTO	MASTERS AND INK FOR RISOS	MARTIN L. KING JR ELEMENTARY	01	600.00
B17-00669	PTM DOCUMENT SYSTEMS	PRINT STOCK rPAYROLL / VENDOR / RPT CARDS	INFORMATION SERVICES	01	20,000.00
CHB17-00326	RAY MORGAN/SCUSD	CANON COPIER 2016-2017	JOHN MORSE THERAPEUTIC	01	2,500.00
CHB17-00327	RAY MORGAN/SCUSD	CANON COPIER FOR 2016- 2017 SCHOOL YEAR	SUSAN B. ANTHONY ELEMENTARY	01	4,000.00
CHB17-00328	U S BANK/SCUSD	INSTRUCTIONAL SUPPLIES 2016-2017	JOHN BIDWELL ELEMENTARY	01	2,000.00
CHB17-00329	RAY MORGAN/SCUSD	CANON COPIER RENTAL	H.W. HARKNESS ELEMENTARY	01	3,500.00
CHB17-00330	RAY MORGAN/SCUSD	CANON COPIER RENTAL	TAHOE ELEMENTARY SCHOOL	01	3,200.00
CHB17-00331	RAY MORGAN/SCUSD	CANON COPIER - CORPORATE ACADEMY - RM: 220	HIRAM W. JOHNSON HIGH SCHOOL	01	6,000.00
CHB17-00332	RAY MORGAN/SCUSD	CANON COPIER 16/17 SCHOOL YEAR	BOWLING GREEN ELEMENTARY	09	4,000.00

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Includes Purchase Orders dated 09/15/2016 - 10/14/2016 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CHB17-00333	RAY MORGAN/SCUSD	CANON COPIER	JAMES W MARSHALL ELEMENTARY	01	1,300.00
CHB17-00334	RAY MORGAN/SCUSD	BLANKET ORDER FOR CANON COPIER	CROCKER/RIVERSIDE ELEMENTARY	01	3,100.00
CHB17-00335	U S BANK/SCUSD	OFFICE DEPOT FOR 2016-17 FOR AMAYA WEISS	SUPERINTENDENT'S OFFICE	01	2,000.00
CS17-00091	CLUB Z	NPS TITLE I TUTORING-CAMELLIA WALDORF	CONSOLIDATED PROGRAMS	01	4,781.70
CS17-00095	NATIONAL EQUITY PROJECT	LEARNING SERIES FOR ACADEMIC STAFF	ACADEMIC OFFICE	01	25,250.00
CS17-00133	Chacon, Ruby	CHAVEZ GARDEN MURAL (FRITO LAY AWARD)	NUTRITION SERVICES DEPARTMENT	13	4,371.68
CS17-00134	B&B LOCATING, INC.	707-0363 THEO JUDAH 2-STORY BLDG	FACILITIES SUPPORT SERVICES	21	400.00
CS17-00135	SACRAMENTO CHINESE COMMUNITY	REIMBURSEMENT-STU AT SAC HIGH	YOUTH DEVELOPMENT	01	2,512.45
CS17-00136	NATIONAL ANALYTICAL LAB INC	0445-411-0221 JOHN STILL HVAC AT ADMIN BLDG	FACILITIES SUPPORT SERVICES	21	3,300.00
CS17-00137	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SARMANTO COUNTY OFFICE OF EDUCATION	ABRAHAM LINCOLN ELEMENTARY	01	2,242.10
CS17-00138	J. WEBB CONSULTING	LITERACY COACH 16/17 S.Y.	BOWLING GREEN ELEMENTARY	09	40,000.00
CS17-00139	LOS ANGELES EDUCATION PARTNERS HIP	LOS ANGELES EDUCATION PARTNERSHIP/TRAUMA	LEATAATA FLOYD ELEMENTARY	01	2,000.00
CS17-00140	MTW GROUP	0010-417 AM WINN IRRIGATION CONTROLLER IMPROV	FACILITIES SUPPORT SERVICES	21	11,750.00
CS17-00141	LELA CHRISTO	REGION 3 PRESENTER 10/21/16	SPECIAL EDUCATION DEPARTMENT	01	3,000.00
CS17-00142	MATTHEW C FABIAN	0148-410-0252 LEATAATA FLYD PAVING 2NDARY	FACILITIES SUPPORT SERVICES	01	2,480.00
CS17-00143	CRAIG HAINSWORTH HAINSWORTH C ONSULTING	0122-415-0242 FRUIT RIDGE PAV (PLYGRND DRAINAGE)	FACILITIES SUPPORT SERVICES	01	3,000.00
CS17-00144	B&B LOCATING, INC.	707-0363 THEO JUDAH 2-STORY BLDG	FACILITIES SUPPORT SERVICES	21	800.00
CS17-00145	TALX CORPORATION	TALX, EMPLOYMENT VERIFICATION SYSTEM 2016-2017	HUMAN RESOURCE SERVICES	01	2,700.00
CS17-00146	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SCOE TRAINING/SERVICES-INSTRU CTIONAL ROUNDS	FATHER K.B. KENNY	01	1,250.00
CS17-00147	VICKY PEOPLES	IEP ATTENDANCE 6/6/16	SPECIAL EDUCATION DEPARTMENT	01	375.00
CS17-00148	HMR ARCHITECTS INC	0122-415-0242 FRUIT RIDGE PAV (PLYGRND DRAIN)	FACILITIES SUPPORT SERVICES	01	444,154.06
CS17-00149	JUAN LUIZ ARROYO	PARENT ACADEMY TRAINING	LUTHER BURBANK HIGH SCHOOL	01	18,000.00

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ESCAPE ONLINE

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Includes Purchase Orders dated 09/15/2016 - 10/14/2016 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS17-00150	ACCELERATE EDUCATION INC	ONLINE HIGH COURSES/ACCELERATE ACADEMY ONLINE	DEPUTY SUPERINTENDENT	01	118,750.00
CS17-00151	LAMAR TRANSIT ADVERTISING SALES AND MARKETING	MATH CAMPAIGN ADVERTISING	COMMUNICATIONS OFFICE	01	18,384.63
CS17-00152	DAVID BURKE	FACILITIES MAINTENANCE CONSULTING SRVCS	FACILITIES MAINTENANCE	14	7,500.00
CS17-00153	FRANKLIN COVEY CLIENT SALES IN C.	FRANKLIN COVEY LEADER IN ME COACHING	SCHOOL CLIMATE	01	4,950.00
CS17-00154	BRENT FITZPATRICK	OBSERVATION TRACKING FORM	ACADEMIC OFFICE	01	3,500.00
CS17-00155	BROOKE PURVES	COLLEGE MENTORING- LAW ACADEMY	HIRAM W. JOHNSON HIGH SCHOOL	01	2,600.00
CS17-00156	GBC GENERAL BINDING CORP	SERVICE FOR LAMINATING MACHINE	AMERICAN LEGION HIGH SCHOOL	01	200.00
CS17-00157	KAREN ITO	KAREN ITO NUTRITION CONSULTANT - HS/ST/EHS	CHILD DEVELOPMENT PROGRAMS	12	18,500.00
CS17-00158	COMPREHENSIVE SECURITY SERVICE	UNARMEED SECURITY SERVICES	SECURITY SERVICES	01	6,486.12
CS17-00159	CATAPULT LEARNING WEST	CATAPULT LEARNING PROF DEV SVCS FOR NPS	CONSOLIDATED PROGRAMS	01	1,612.64
CS17-00160	TRAIN 2 SUSTAIN LLC	TRAIN 2 SUSTAIN, LLC - CPR TRAINING	RISK MANAGEMENT	01	5,400.00
CS17-00161	JANET SCOTT	JANET A. SCOTT-EDUCATIONAL TRAINER/CONSULTANT	FATHER K.B. KENNY	01	800.00
CS17-00162	KAREN ANDRES	REIMB ARBITRATION LAWYER FEES /HOTEL COST	HUMAN RESOURCE SERVICES	01	3,429.00
CS17-00163	LOY MATTISON	E-RATE COORDINATION SRVC, 2016-17	INFORMATION SERVICES	01	20,000.00
CS17-00164	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SCOE INSTRUCT COACH/SUPP & COMMON CORE TRNG	MARK TWAIN ELEMENTARY SCHOOL	01	21,000.00
CS17-00165	CAROLINE ZISER	ART TEACHER - 16/17	BOWLING GREEN ELEMENTARY	09	19,000.00
CS17-00166	PREMIER MANAGEMENT GROUP, INC	419 CLASS SIZE REDUCTION	FACILITIES SUPPORT SERVICES	21	56,000.00
CS17-00167	PREMIER MANAGEMENT GROUP, INC	0510-416 CKM CORE ACADEMIC RENOVATION	FACILITIES SUPPORT SERVICES	21	28,000.00
CS17-00168	PREMIER MANAGEMENT GROUP, INC	0450-406 KIT CARSON CORE ACADEMIC RENOVATION	FACILITIES SUPPORT SERVICES	21	48,000.00
CS17-00169	PREMIER MANAGEMENT GROUP, INC	0379-401 WASHINGTON STEAM RENOVATION	FACILITIES SUPPORT SERVICES	21	34,000.00
CS17-00170	PREMIER MANAGEMENT GROUP, INC	0384-419 WILLIAM LAND 2-STORY MODULAR	FACILITIES SUPPORT SERVICES	21	46,000.00
CS17-00171	CSUS PROCUREMENT & CONTRACTS S UZANNE SWARTZ CONTRACTS COOR	LEASE OF CLASS SPACE FOR TRANSITION PROGRAM	SPECIAL EDUCATION DEPARTMENT	01	6,825.60

*** See the last page for criteria limiting the report detail.

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS17-00172	THERAPEUTIC LANGUAGE CLINIC	THERAPY SERVICES	SPECIAL EDUCATION DEPARTMENT	01	20,160.00
CS17-00173	COLLEGE BOARD	PSAT COLLEGE BOARD	GIFTED AND TALENTED EDUCATION	01	38,785.50
CS17-00174	MATTHEW C FABIAN	0445-411-0221 JOHN STILL HVAC AT ADMIN BLDG	FACILITIES SUPPORT SERVICES	21	15,000.00
CS17-00175	NATIONAL EQUITY PROJECT	NEP SERVICES 2016-2017	SCHOOL CLIMATE	01	73,800.00
CS17-00176	ENVISION EDUCATION	ENVISION- ENVISION LEARNING PARTNERS (ELP)	ACADEMIC ACHIEVEMENT	01	33,750.00
CS17-00177	OVERLAND PACIFIC & CUTLER INC	REAL ESTATE ADVISORY SERVICES	FACILITIES SUPPORT SERVICES	01	10,000.00
CS17-00178	SACRAMENTO CHINESE COMMUNITY	SAC CHINESE -180 DEGREE PROGRAM	AMERICAN LEGION HIGH SCHOOL	01	6,000.00
CS17-00179	PEBBLE CREEK LABS INC KELLY YO UNG	PROF STAFF DEVELOPMENT SERVICES CONTRACT 2016-17	JOHN F. KENNEDY HIGH SCHOOL	01	42,000.00
CS17-00180	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	ELD WORKSHOP	H.W. HARKNESS ELEMENTARY	01	9,000.00
CS17-00181	NATIONAL ANALYTICAL LAB INC	0593-409 CA JONES CAFETERIA BLDG & ROOF REPAIR	FACILITIES SUPPORT SERVICES	49	475.00
CS17-00182	PROJECT LEAD THE WAY	PLTW ENGINEERING PROGRAM PARTICIPATION FOR 16-17	WEST CAMPUS	01	3,000.00
CS17-00183	UNIVERSITY OF CALIFORNIA DAVIS	UCD CHRONIC ABSENCE AGREEMENT	INTEGRATED COMMUNITY SERVICES	01	53,276.00
CS17-00184	MATTHEW C FABIAN	0593-409 C.A. JONES CAFETERIA BLDG & ROOF REPAIR	FACILITIES SUPPORT SERVICES	49	6,400.00
N17-00030	ELEVATIONS RTC	RESIDENTIAL PLACEMENT	SPECIAL EDUCATION DEPARTMENT	01	180,000.00
N17-00031	GIVING TREE PRESCHOOL ADVANCE KIDS	NPS EDUCATIONAL SERVICES (PRE-K - K AUTISTIC)	SPECIAL EDUCATION DEPARTMENT	01	750,000.00
N17-00032	GROWING HEALTHY CHILDREN THERA PY SERVICES INC	AGENCY SERVICES (OT/PT)	SPECIAL EDUCATION DEPARTMENT	01	188,000.00
N17-00033	NORTHERN CALIFORNIA CHILDREN'S THERAPY CENTER	AGENCY SERVICES (OT/PT)	SPECIAL EDUCATION DEPARTMENT	01	100,000.00
N17-00034	CAPITOL ELEMENTARY, INC.	NPS EDUCATIONAL SERVICES (E.D.)	SPECIAL EDUCATION DEPARTMENT	01	350,000.00
N17-00035	KAARY OGARD MS CCC	AGENCY SERVICES (SPEECH)	SPECIAL EDUCATION DEPARTMENT	01	5,200.00
N17-00036	ACTION SUPPORTIVE CARE SERVICE	AGENCY SERVICES (NURSING)	SPECIAL EDUCATION DEPARTMENT	01	800,000.00
N17-00037	DEVEREUX TEXAS TREATMENT CENTE R	RESIDENTIAL PLACEMENT	SPECIAL EDUCATION DEPARTMENT	01	175,000.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
N17-00038	GUIDING HANDS SCHOOL INC	NPS EDUCATIONAL SERVICES (E.D./MULTIPLE)	SPECIAL EDUCATION DEPARTMENT	01	850,000.00
N17-00039	LAGUNA PHYSICAL THERAPY & HAND REHABILITATION	AGENCY SERVICES (PT & EVALS)	SPECIAL EDUCATION DEPARTMENT	01	155,000.00
N17-00040	24/7 MEDSTAFF	AGENCY SERVICES (NURSING)	SPECIAL EDUCATION DEPARTMENT	01	124,000.00
N17-00041	PLACER LEARNING CENTER	NPS EDUCATIONAL SERVICES (I.D.)	SPECIAL EDUCATION DEPARTMENT	01	36,000.00
P16-02900	U S BANK/SCUSD	EDUCATION WEEK FOR EQUITY DEPT.	EQUITY, ACCESS & EXCELLENCE	01	84.95
P17-00577	EMPRINT / MORAN PRINTING	16-17 ENGAGE NY (2ND & 3RD)	EDWARD KEMBLE ELEMENTARY	01	19,230.32
P17-00617	U S BANK/SCUSD	STANDING DESK	ALBERT EINSTEIN MIDDLE SCHOOL	01	428.58
P17-00706	U S BANK/SCUSD	12TH GRADE INTEGRATED UNIT	ENGINEERING AND SCIENCES HS	01	609.46
P17-00707	U S BANK/SCUSD	12TH GRADE INTEGRATED UNIT	ENGINEERING AND SCIENCES HS	01	214.86
P17-00708	U S BANK/SCUSD	12TH GRADE INTEGRATED UNIT	ENGINEERING AND SCIENCES HS	01	277.16
P17-00710	U S BANK/SCUSD	11TH GRADE INTEGRATED UNIT	ENGINEERING AND SCIENCES HS	01	78.27
P17-00793	AMADOR STAGE LINES INC	TRANSPORTATION/JV&VAR FOOTBALL-9/2/16	JOHN F. KENNEDY HIGH SCHOOL	01	2,422.90
P17-00794	ACCURATE LABEL DESIGNS INC	VISITOR PASSES	JOHN F. KENNEDY HIGH SCHOOL	01	352.57
P17-00795	SUPPLY WORKS	GLOVES FOR OH PROGRAM	SPECIAL EDUCATION DEPARTMENT	01	153.38
P17-00796	COMMITTEE FOR CHILDREN	SEL BOOKS	SCHOOL CLIMATE	01	7,153.41
P17-00797	THE POPCORN MAN	5386 RAISELS 9/13/16	NUTRITION SERVICES DEPARTMENT	13	19,824.00
P17-00798	SYSCO FOOD SVCS OF SACRAMENTO	5394 CRACKERS/CONDIMENTS 9/12/16	NUTRITION SERVICES DEPARTMENT	13	19,619.65
P17-00800	GAYLE GRIFFITHS	WEST SUPPLIES FOR TEACHER TRAINING	GEO WASHINGTON CARVER	01	263.02
P17-00801	OFFICE DEPOT	OFFICE DEPOT: E. WARREN	INTEGRATED COMMUNITY SERVICES	01	224.39
P17-00802	OFFICE DEPOT	ART SUPPLIES - ML HANZLIK	JOHN F. KENNEDY HIGH SCHOOL	01	377.22
P17-00803	OFFICE DEPOT	OFFICE DEPOT: BIDWELL,SLOAT,WENZEL	INTEGRATED COMMUNITY SERVICES	01	741.10
P17-00804	OFFICE DEPOT	POSTAGE STAMPS	CESAR CHAVEZ INTERMEDIATE	01	208.00
P17-00805	U S BANK/SCUSD	ID CARD HOLDERS FOR WASH ELEM	NUTRITION SERVICES DEPARTMENT	13	75.94
P17-00806	NWN CORPORATION	COMPUTER SET UP NEEDED FOR FRONT OFFICE	NEW TECH	09	1,328.79

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00807	Apple Inc Apple Financial Services	MACBOOK PRO 15"/PROTECTION CARE- R. DIAZ @HJHS	CAREER & TECHNICAL PREPARATION	01	3,211.61
P17-00808	Apple Inc Apple Financial Services	IMAC 21.5-INCH/PROTECTION-R. DIAZ@ HJHS	CAREER & TECHNICAL PREPARATION	01	61,115.63
P17-00809	SPINITAR PRESENTATION PRODUCTS	PEFECTA 2400 PRINTER; J. DAUENHAUER @HJHS	CAREER & TECHNICAL PREPARATION	01	11,956.95
P17-00810	CDW-G C/O PAT HEIN	SOFTWARE FOR LEGAL SERVICES	ADMIN-LEGAL COUNSEL	01	80.33
P17-00811	NWN CORPORATION	CLASSROOM CPU (P.E/B7)	KIT CARSON MIDDLE SCHOOL	01	710.68
P17-00812	NWN CORPORATION	NEW PC FOR NEW TEACHER 2017	BG CHACON ACADEMY	09	915.73
P17-00813	CDW-G C/O PAT HEIN	DOCUMENT READER	NEW JOSEPH BONNHEIM	09	974.33
P17-00814	Apple Inc Apple Financial Services	MACBOOK PRO FOR A. SARABIA @SAC HIGH SCHOOL	CAREER & TECHNICAL PREPARATION	01	1,520.92
P17-00815	NWN CORPORATION	CPU AND PRINTER FOR EXEC COMMTY DIR-SUPTS OFFC	INFORMATION SERVICES	01	2,317.62
P17-00816	U S BANK/SCUSD	Patchwork Quilt books	MULTILINGUAL EDUCATION DEPT.	01	396.39
P17-00817	HAWTHORNE EDUCATIONAL SERVICES	ADDES EVAL FORMS	SPECIAL EDUCATION DEPARTMENT	01	377.58
P17-00818	HOUGHTON MIFFLIN HARCOURT	WJ IV COGNATIVE FORMS	SPECIAL EDUCATION DEPARTMENT	01	1,414.70
P17-00820	BARNES & NOBLE BOOKSTORE	Barnes and Nobles	THE MET	09	260.24
P17-00821	DICK BLICK CUSTOMER #12751501	SUPPLIES FOR ART TEACHER - M.L. HANZLIK	JOHN F. KENNEDY HIGH SCHOOL	01	256.70
P17-00822	BECKER'S SCHOOL SUPPLIES	EHS HV INSTRUCT MATERIALS - FRANCINE VELASQUEZ	CHILD DEVELOPMENT PROGRAMS	12	418.88
P17-00823	FOLLETT SCHOOL SOLUTIONS	Instruction of Medical Science Classroom Books	HEALTH PROFESSIONS HIGH SCHOOL	01	317.39
P17-00824	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	FRIDAY NIGHT LIVE 2015-16	YOUTH DEVELOPMENT	01	2,400.00
P17-00825	U S BANK/SCUSD	STUDENT WHITE BOARDS- 5TH GRADE ROOM 22	CAMELLIA BASIC ELEMENTARY	01	193.41
P17-00826	Apple Inc Apple Financial Services	APPLE COMPUTERS FOR CLASSROOMS	HOLLYWOOD PARK ELEMENTARY	01	42,797.44
P17-00827	BAKE CRAFTERS FOOD COMPANY	5378 SANDWICHES 9/21/16	NUTRITION SERVICES DEPARTMENT	13	14,540.55
P17-00828	BAKE CRAFTERS FOOD COMPANY	5379 SANDWICHES 10/5/16	NUTRITION SERVICES DEPARTMENT	13	14,540.55
P17-00829	BAKE CRAFTERS FOOD COMPANY	5380 SANDWICHES 10/19/16	NUTRITION SERVICES DEPARTMENT	13	10,894.05

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00830	APPLE & EVE	5381 JUICE 9/15/16	NUTRITION SERVICES DEPARTMENT	13	19,964.00
P17-00831	CAL TROPIC PRODUCERS INC	5382 DRIED FRUIT MIXES 9/26/16	NUTRITION SERVICES DEPARTMENT	13	12,600.40
P17-00832	FATCAT SCONES	5383 CINN APPLE CHEWIES 9/15/16	NUTRITION SERVICES DEPARTMENT	13	9,460.00
P17-00833	LAND O LAKES INC	5387 CHEESE SAUCE CUPS 9/8/16	NUTRITION SERVICES DEPARTMENT	13	7,153.00
P17-00834	JSB INDUSTRIES	5389 MUFFINS 9/26/16	NUTRITION SERVICES DEPARTMENT	13	18,615.60
P17-00835	SYSCO FOOD SVCS OF SACRAMENTO	5395 CRACKERS/CHIPS 9/20/16	NUTRITION SERVICES DEPARTMENT	13	23,842.95
P17-00836	SYSCO FOOD SVCS OF SACRAMENTO	5396 APPLESAUCE CUPS 9/20/16	NUTRITION SERVICES DEPARTMENT	13	12,919.20
P17-00837	SYSCO FOOD SVCS OF SACRAMENTO	5398 CONDIMENTS/CHIPS 9/27/16	NUTRITION SERVICES DEPARTMENT	13	23,815.60
P17-00838	TASTY BRANDS LLC	5399 SANDWICHES 9/13/16	NUTRITION SERVICES DEPARTMENT	13	35,289.72
P17-00839	TASTY BRANDS LLC	5400 SANDWICHES 9/27/16	NUTRITION SERVICES DEPARTMENT	13	42,945.20
P17-00840	UPSTATE NIGARA COOPERATIVE INC	5401 YOGURT 9/30/16	NUTRITION SERVICES DEPARTMENT	13	8,843.52
P17-00841	Woolery Enterprises, Inc.	5405 FRESH CORN & BEAN SALAD 9/19/16	NUTRITION SERVICES DEPARTMENT	13	3,155.04
P17-00842	GENERAL MILLS	5412 GO BIG YOGURT 10/3/16	NUTRITION SERVICES DEPARTMENT	13	3,300.72
P17-00843	GENERAL MILLS	5413 GO BIG YOGURT 10/17/16	NUTRITION SERVICES DEPARTMENT	13	3,300.72
P17-00844	OFFICE DEPOT	ENGRAVED NAME WALL PLATE	ELDER CREEK ELEMENTARY SCHOOL	01	19.52
P17-00845	OFFICE DEPOT	OFFICE DEPOT: H. JOHNSON	INTEGRATED COMMUNITY SERVICES	01	755.41
P17-00846	OFFICE DEPOT	OFFICE DEPOT: E. KEMBLE	INTEGRATED COMMUNITY SERVICES	01	275.62
P17-00847	OFFICE DEPOT	FILE CABINET (PRE-K)	SPECIAL EDUCATION DEPARTMENT	01	203.97
P17-00848	OFFICE DEPOT	OFFICE DEPOT: E.CREEK	INTEGRATED COMMUNITY SERVICES	01	731.58
P17-00849	OFFICE DEPOT	OFFICE DEPOT: L. FLOYD	INTEGRATED COMMUNITY SERVICES	01	237.27
P17-00850	OFFICE DEPOT	OFFICE DEPOT: BRET HARTE	INTEGRATED COMMUNITY SERVICES	01	66.92
P17-00851	OFFICE DEPOT	OFFICE DEPOT: ETHEL PHILLIPS	INTEGRATED COMMUNITY SERVICES	01	343.58
P17-00852	OFFICE DEPOT	OFFICE DEPOT: PACIFIC	INTEGRATED COMMUNITY SERVICES	01	214.87
P17-00853	OFFICE DEPOT	PRINTER FOR SCHOOL	BOWLING GREEN ELEMENTARY	09	461.68
P17-00854	OFFICE DEPOT	FILE CABINET	LUTHER BURBANK HIGH SCHOOL	01	70.79

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00855	OFFICE DEPOT	CABINET FOR TEACHER/CLASSROOM	BG CHACON ACADEMY	09	29.99
P17-00856	Apple Inc Apple Financial Services	AREA SUPT. OFFICE STAFF COMPUTERS	LEARNING SUPPORT UNIT B	01	11,002.64
P17-00857	GOPHER SPORT	pe/recess equipment	JOHN H. STILL - K-8	01	3,111.86
P17-00858	MICHELLE FETZER	REIM. FOR FOOD AND MATERIALS	ACADEMIC OFFICE	01	1,073.63
P17-00859	BARNES & NOBLE BOOKSTORE	READING BOOKS FOR ELA DEPARTMENT	WILL C. WOOD MIDDLE SCHOOL	01	624.09
P17-00860	CURRICULUM ASSOCIATES LLC	2ND GRADE WORKBOOK	GOLDEN EMPIRE ELEMENTARY	01	163.48
P17-00861	GOPHER SPORT	PURCHASE OF SPORTS SUPPLIES FOR P.E. CLASS	SUCCESS ACADEMY	01	269.48
P17-00862	ZANER-BLOSER INC	3RD GRADE WRITING WORKBOOK	JOHN MORSE THERAPEUTIC	01	138.25
P17-00863	GBC GENERAL BINDING CORP	LAMINATOR MAINTENANCE	HUBERT H BANCROFT ELEMENTARY	01	731.17
P17-00864	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	STOP SIGN FOR CROSSING GUARD	SUTTER MIDDLE SCHOOL	01	105.78
P17-00865	SYSCO FOOD SVCS OF SACRAMENTO	5397 GRANOLA/SAUCE 9/23/16	NUTRITION SERVICES DEPARTMENT	13	15,283.75
P17-00866	GOPHER SPORT	GOPHER SPORTS P.E. EQUIPMENT	KIT CARSON MIDDLE SCHOOL	01	2,143.81
P17-00867	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	PE EQUIPMENT	BOWLING GREEN ELEMENTARY	09	875.76
P17-00868	U S BANK/SCUSD	PROPANE FOR MAINTENANCE EQUIPMENT	ROSEMONT HIGH SCHOOL	01	67.86
P17-00869	U S BANK/SCUSD	HONOR CORDS FOR GRADUATION	ROSEMONT HIGH SCHOOL	01	231.15
P17-00870	U S BANK/SCUSD	WRAP BOOKS	SPECIAL EDUCATION DEPARTMENT	01	260.16
P17-00871	U S BANK/SCUSD	PORTION SCALES FOR SCHOOL KITCHENS	NUTRITION SERVICES DEPARTMENT	13	1,429.06
P17-00872	U S BANK/SCUSD	2016-17 WEB APPT LIC RENEWAL	JOHN F. KENNEDY HIGH SCHOOL	01	118.80
P17-00873	LAKESHORE LEARNING CORP ATTENTION: JON BELL	COT SHEETS-BLUE DIAMOND - DOME CASILLAS	CHILD DEVELOPMENT PROGRAMS	12	278.30
P17-00874	U S BANK/SCUSD	Books for books study (D. Leograndis)	ACADEMIC OFFICE	01	104.18
P17-00875	Apple Inc Apple Financial Services	MACBOOK AIR (BRINDAC)	SP ED - TECHNOLOGIST	01	1,147.17
P17-00876	Apple Inc Apple Financial Services	IPAD AIR (SMITH)	SP ED - TECHNOLOGIST	01	713.22
P17-00877	Apple Inc Apple Financial Services	VPN CARDS FOR APPS	SP ED - TECHNOLOGIST	01	200.00
P17-00878	APPLE INC	APPLE PENCIL FOR TECH CLASS - TECH/BRANDT	SUTTER MIDDLE SCHOOL	01	107.42

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00879	CITY OF SACRAMENTO REVENUE DIVISION	TAHOE ES REPAIR SIDEWALK, DRIVEWAY OR APPROACH	FACILITIES MAINTENANCE	14	1,377.20
P17-00880	DTSC ACCOUNTING OFFICE	CA DTSC 2015 EPA VERIFICATION QUESTIONNAIRE FEES	RISK MANAGEMENT	01	5,217.50
P17-00881	INTERNATIONAL BACCALAUREATE	I.B. ONLINE WORKSHOPS-LANGUAGE ACQUISITION	KIT CARSON MIDDLE SCHOOL	01	600.00
P17-00882	EDGEWOOD PRESS INC	FRIDAY FOLDERS FOR COMMUNICATING WITH PARENTS	HOLLYWOOD PARK ELEMENTARY	01	764.95
P17-00883	ATHLACTON HOLDINGS LLC DBA ACTIVE NETWORK LLC	STUDENT/OFFICE ACTIVE NETWORK PROGRAM-BALANCE DUE	WEST CAMPUS	01	163.63
P17-00884	CONDITIONS FOR LEARNING	PROJECT BASED LEARNING STAFF DEVELOPMENT	JOHN MORSE THERAPEUTIC	01	4,500.00
P17-00885	OVERDRIVE INC	OverDrive Library Invoice	THE MET	09	1,000.00
P17-00886	HMR ARCHITECTS INC	0359-412-0189 TAHOE CEMENT PLASTER REPAIR	FACILITIES SUPPORT SERVICES	01	2,189.15
P17-00887	CITY OF SACRAMENTO REVENUE DIVISION	FIRE INSPECTION INVOICES	FACILITIES MAINTENANCE	01	324.00
P17-00888	ART OF LEARNING INC	WEST SUPPLIES FOR TEACHER TRAINING	GEO WASHINGTON CARVER	01	1,858.99
P17-00889	CALIFORNIA'S COALITION FOR ADEQUATE SCHOOL HOUSING	CASH MEMBERSHIP FOR JIM DOBSON AND BARRY EVPAK	OPERATIONS SUPPORT SERNA	01	1,099.00
P17-00890	COLLEGE BOARD	COLLEGE BOARD 2016-2017 MEMBERSHIP DUES	GIFTED AND TALENTED EDUCATION	01	325.00
P17-00891	COLLEGE BOARD	COLLEGE BOARD 2015-2016 PAST DUE MEMBERSHIP FEE	GIFTED AND TALENTED EDUCATION	01	325.00
P17-00892	CLUB Z	PAY ADMIN FEES FOR SA17-00126	CONSOLIDATED PROGRAMS	01	51.60
P17-00893	DOWNTOWN FORD	MAINTENANCE VEHICLE (PL75 - PLUMBING SHOP)	FACILITIES MAINTENANCE	01	35,842.67
P17-00894	DAVID J ELLIOT & SON STILLWATER ORCHARDS	5407 FRESH PEARS 9/19/16	NUTRITION SERVICES DEPARTMENT	13	4,290.00
P17-00895	FLASHBAY INC	SCUSD LOGO FLASH DRIVES	BUSINESS SERVICES	01	970.58
P17-00896	Woolery Enterprises, Inc.	5420 FRESH CORN & BEAN SALAD 9/26/16	NUTRITION SERVICES DEPARTMENT	13	3,048.00
P17-00897	FOOD 4 THOUGHT LLC	5421 FRESH GRAPES 9/26/16	NUTRITION SERVICES DEPARTMENT	13	4,147.50
P17-00898	PRO ED INC	CTOPP/TAPS-3 FORMS	SPECIAL EDUCATION DEPARTMENT	01	1,205.44
P17-00899	MYRON CORP	LAW ACADEMY RECRUITMENT MTLs	HIRAM W. JOHNSON HIGH SCHOOL	01	845.44
P17-00900	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LAW ACADEMY CLASSROOM SUPPLY	HIRAM W. JOHNSON HIGH SCHOOL	01	206.10

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P17-00901	BSN SPORTS	WMS VOLLEYBALL UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	970.20
P17-00902	BSN SPORTS	WOMEN'S SOCCER UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,479.56
P17-00903	BSN SPORTS	GIRLS BASKETBALL UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,662.08
P17-00904	BSN SPORTS	SPORTS GEAR	HIRAM W. JOHNSON HIGH SCHOOL	01	1,813.48
P17-00905	OFFICE DEPOT	CLASSROOM SUPPLIES-CRIMINAL JUSTICE/LAW ACADEMY	HIRAM W. JOHNSON HIGH SCHOOL	01	1,688.56
P17-00906	PURELAND SUPPLY LLC	PROJECTOR BULBS FOR CLASSROOMS	ROSEMONT HIGH SCHOOL	01	1,553.04
P17-00907	OFFICE DEPOT	OFFICE DEPOT: B. GREEN MCCOY	INTEGRATED COMMUNITY SERVICES	01	212.34
P17-00908	OFFICE DEPOT	OFFICE DEPOT: A.M. WINN	INTEGRATED COMMUNITY SERVICES	01	991.46
P17-00909	OFFICE DEPOT	NURSE/ OFFICE REFRIGERATOR	ELDER CREEK ELEMENTARY SCHOOL	01	215.90
P17-00910	OFFICE DEPOT	RECORDERS FOR NEW PS's	SPECIAL EDUCATION DEPARTMENT	01	260.36
P17-00911	AP EXAMINATIONS	CONFIRMING COMPLETED ORDER	LUTHER BURBANK HIGH SCHOOL	01	497.00
P17-00912	THE BOOKSOURCE	BOOKS FOR THE CLASSROOM	BOWLING GREEN ELEMENTARY	09	1,306.40
P17-00913	DICK BLICK CUSTOMER #12751501	SUPPLIES FOR THE ART DEPT - TEWELES	JOHN F. KENNEDY HIGH SCHOOL	01	226.44
P17-00914	ACADEMIC INNOVATIONS	ACADEMIC INNOVATIONS/SHANNON FOUCHARD	ACADEMIC ACHIEVEMENT	01	117.13
P17-00915	DISCOUNT SCHOOL SUPPLY	INSTRUCT MATERIAL - MARY VEIRS	CHILD DEVELOPMENT PROGRAMS	12	115.08
P17-00916	EE ATHLETICS LEAGUE	VOLLEYBALL DUES	ROSA PARKS MIDDLE SCHOOL	01	425.00
P17-00917	TOLEDO PHYSICAL ED SUPPLY INC	YOGA MAT KIT FROM TOLEDO	AMERICAN LEGION HIGH SCHOOL	01	271.85
P17-00918	TRIMARK ECONOMY RESTAURANT FIX TURES	ROLLING WIRE RACK FOR HJ KITCHEN	NUTRITION SERVICES DEPARTMENT	13	251.72
P17-00919	HOUGHTON MIFFLIN HARCOURT	WJ-IV KITS	SPECIAL EDUCATION DEPARTMENT	01	4,393.89
P17-00920	NEOSTAR USA LLC	5402 CANNED/CUP MANDARINS 9/30/16	NUTRITION SERVICES DEPARTMENT	13	40,779.90
P17-00921	Bestway Sandwiches Inc	5403 TAQUITOS 9/30/16	NUTRITION SERVICES DEPARTMENT	13	17,100.00
P17-00922	RENAISSANCE LEARNING, INC	RENEWAL SUBSCRIPTION	CALIFORNIA MIDDLE SCHOOL	01	5,893.80
P17-00923	SACRAMENTO REGIONAL TRANSIT DI STRICT FARE PREPAYMENT DEPT	BUS PASSES FOR PARENTS - BRAJONA HARRIS	CHILD DEVELOPMENT PROGRAMS	12	280.00
P17-00924	PESI	EA TRAINING VIDEO	JOHN MORSE THERAPEUTIC	01	116.03

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00925	ULINE ATTN ACCOUNTS RECEIVABLE	LOAD STRAPS FOR SUPPER TRUCK	NUTRITION SERVICES DEPARTMENT	13	126.01
P17-00926	NORTHSTAR AV	Epson Bulb	MARK TWAIN ELEMENTARY SCHOOL	01	813.75
P17-00927	U S BANK/SCUSD	SERVSAFE MGR BOOKS/EXAM SHEETS	NUTRITION SERVICES DEPARTMENT	13	2,174.37
P17-00928	NWN CORPORATION	NOTEBOOKS - VICKI WASSON & JENNIFER OSALBO	CHILD DEVELOPMENT PROGRAMS	12	2,915.54
P17-00929	B & H PHOTO	CAMERAS FOR PHOTOGRAPHY CLASS AND PUBLICATIONS	SUTTER MIDDLE SCHOOL	01	2,415.21
P17-00930	CDW-G C/O PAT HEIN	SUPERVISOR EQUIPMENT	TRANSPORTATION SERVICES	01	448.43
P17-00931	CDW-G C/O PAT HEIN	CSR TECHNOLOGY FOR PHOEBE HEARST CLASSROOM	INFORMATION SERVICES	01	12,960.26
P17-00932	NWN CORPORATION	TEACHER LAPTOPS	CALIFORNIA MIDDLE SCHOOL	01	4,746.21
P17-00933	NWN CORPORATION	CSR TECHNOLOGY FOR PHOEBE HEARST CLASSROOM	INFORMATION SERVICES	01	542.50
P17-00934	NWN CORPORATION	PRINTER FOR GABE	COMMUNICATIONS OFFICE	01	1,040.52
P17-00935	NWN CORPORATION	PROJECTOR FOR CORE/TECH CLASS-TECH/BRANDT	SUTTER MIDDLE SCHOOL	01	563.12
P17-00936	U S BANK/SCUSD	Tech. purchased w/ CalCard	THE MET	09	354.65
P17-00937	U S BANK/SCUSD	PRINT CHEF MAINT. SUPPORT FOR INFINITE CAMPUS	INFORMATION SERVICES	01	675.00
P17-00938	U S BANK/SCUSD	INTERNAL HARD DRIVE	ALBERT EINSTEIN MIDDLE SCHOOL	01	75.93
P17-00939	U S BANK/SCUSD	ZIGGI HD PLUS DOCUMENT CAMERA FOR CLASSROOM	WEST CAMPUS	01	537.08
P17-00940	KENMARK OPTICAL ACCT # PG171	OPTEMETRIC ASSISTANT - PROGRAM SUPPLIES	NEW SKILLS & BUSINESS ED. CTR	11	357.56
P17-00941	U S BANK/SCUSD	PARTS FOR SHREDDER REPAIR - TRAINING CENTER	NEW SKILLS & BUSINESS ED. CTR	11	120.80
P17-00942	STUDIES WEEKLY, INC.	SOCIAL STUDIES MAGAZINE 3RD - 6TH GRADERS	HOLLYWOOD PARK ELEMENTARY	01	1,424.25
P17-00943	BSN SPORTS	WCHS - FOOTBALL HELMETS	WEST CAMPUS	01	166.88
P17-00944	BARNES & NOBLE BOOKSTORE	I AM MALALA NOVELS	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,777.60
P17-00945	DAVID J ELLIOT & SON STILLWATE R ORCHARDS	5422 FRESH PEARS 9/26/16	NUTRITION SERVICES DEPARTMENT	13	4,290.00
P17-00946	NORTHSTAR AV	PROJECTOR BULBS	CESAR CHAVEZ INTERMEDIATE	01	618.45
P17-00947	THE HILSINGER CO DBA HILCO	OPTEMETRIC ASSISTANT - PROGRAM SUPPLIES	NEW SKILLS & BUSINESS ED. CTR	11	64.60

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00948	THE BOOKSOURCE	Supplemental books for Success Academy SDC-1	ACADEMIC OFFICE	01	739.38
P17-00949	THE BOOKSOURCE	Supplemental books for John Still	ACADEMIC OFFICE	01	1,612.07
P17-00950	THE BOOKSOURCE	Supplemental books for Woodbine SDC-P	ACADEMIC OFFICE	01	657.05
P17-00951	THE BOOKSOURCE	Supplemental books for Tahoe SDC-P	ACADEMIC OFFICE	01	657.05
P17-00952	THE BOOKSOURCE	Supplemental books for Abraham Lincoln SDC-P	ACADEMIC OFFICE	01	657.05
P17-00953	THE BOOKSOURCE	Supplemental books for SBA - Grades 1 & 2	ACADEMIC OFFICE	01	2,031.24
P17-00954	THE BOOKSOURCE	Supplemental books for Cesar Chavez - Grade 6	ACADEMIC OFFICE	01	2,213.64
P17-00955	THE BOOKSOURCE	Supplemental books for Parkway - grades 1 & 4	ACADEMIC OFFICE	01	1,885.25
P17-00956	THE BOOKSOURCE	Supplemental books for Pacific - Kinder	ACADEMIC OFFICE	01	865.43
P17-00957	THE BOOKSOURCE	Supplemental books for Nicolas - Grade 1	ACADEMIC OFFICE	01	958.73
P17-00958	THE BOOKSOURCE	Supplemental books for Edward Kemble - Kinder	ACADEMIC OFFICE	01	1,738.86
P17-00959	CAROLINA BIOLOGICAL SUPPLY CO ACCT #121087	Classroom Teaching for Med Science 9, Clemens	HEALTH PROFESSIONS HIGH SCHOOL	01	1,735.89
P17-00960	ULINE ATTN ACCOUNTS RECEIVABLE	DOORMATS FOR CLASSROOMS, FLAG	EARL WARREN ELEMENTARY SCHOOL	01	652.60
P17-00961	VEX ROBOTICS INC	CLASSROOM ROBOTIC KIT FOR 12TH GRADE ESEA CLASS	ROSEMONT HIGH SCHOOL	01	5,350.35
P17-00962	ULINE ATTN ACCOUNTS RECEIVABLE	RED RIBBON FENCE PROJECT	NEW JOSEPH BONNHEIM	09	148.66
P17-00963	VIRCO MANUFACTURING CORP	SCIENCE ROOM TABLES / CHAIRS	CALIFORNIA MIDDLE SCHOOL	01	4,093.81
P17-00964	VICTORY SCHOOL PASSES	STUDENT HALL, NURSE, RESTROOM PASSES	WILLIAM LAND ELEMENTARY	01	191.59
P17-00965	VIRCO MANUFACTURING CORP	SES - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	4,606.91
P17-00966	SUPPLY WORKS	GLOVES FOR PHI CENTER	SPECIAL EDUCATION DEPARTMENT	01	511.25
P17-00967	WARDS NATURAL SCIENCE INC CONT RACT #010410-999	Classrm Tchng Supplies Med Sci 9, Wards Science	HEALTH PROFESSIONS HIGH SCHOOL	01	3,890.41
P17-00968	INJOY VIDEOS	INJOY LICENSE FOR PARENT TRAINING VIDEOS	CHILD DEVELOPMENT PROGRAMS	12	1,296.00
P17-00970	OFFICE DEPOT	CLASSROOM SUPPLY	CESAR CHAVEZ INTERMEDIATE	01	756.46
P17-00971	DISCOUNT SCHOOL SUPPLY	HS HV INSTRUCT MATERIALS - PATRICIA PAYAN	CHILD DEVELOPMENT PROGRAMS	12	206.79

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00972	VORT CORP	3-6 ASSESSMT STRANDS (2ND ED) - CHRISTY ANDLOVEC	CHILD DEVELOPMENT PROGRAMS	12	177.75
P17-00973	BOLCHAZY CARDUCCI PUBLISHERS	TEXTBOOKS FOR LATIN CLASS - MR. HARMONY	JOHN F. KENNEDY HIGH SCHOOL	01	556.42
P17-00974	VIRCO MANUFACTURING CORP	PURCHASE OF SCHOOL FURNITURE	SUCCESS ACADEMY	01	2,034.26
P17-00975	RISO PRODUCTS OF SACRAMENTO	RISO PRODUCTS ANNUAL CONTRACT	KIT CARSON MIDDLE SCHOOL	01	299.00
P17-00976	TROXELL COMMUNICATIONS INC ATT N: BILL PITZNER	1 PROJECTOR AND 2 DOCUMENT CAMERAS	CAMELLIA BASIC ELEMENTARY	01	1,839.08
P17-00978	TRIMARK ECONOMY RESTAURANT FIX TURES	BBQ GRILL FOR HIRAM JOHNSON HS	NUTRITION SERVICES DEPARTMENT	13	6,002.22
P17-00979	AP EXAMINATIONS	AP EXAM FEE	WEST CAMPUS	01	13,072.00
P17-00980	HOUGHTON MIFFLIN HARCOURT	IREAD RENEWAL	BOWLING GREEN ELEMENTARY	09	15,021.00
P17-00981	OFFICE DEPOT	CABINET FOR TEACHER/CLASSROOM	BG CHACON ACADEMY	09	631.99
P17-00982	OFFICE DEPOT	OFFICE DEPOT: CONNECT CENTER	INTEGRATED COMMUNITY SERVICES	01	186.85
P17-00983	OFFICE DEPOT	JCBA CLASSROOM SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,155.51
P17-00984	FOLLETT SCHOOL SOLUTIONS	FOLLETT	GEO WASHINGTON CARVER	09	3,025.93
P17-00985	RIVERSIDE PUBLISHING CO INC	EL Testing Materials	MULTILINGUAL EDUCATION DEPT.	01	1,256.52
P17-00986	FLASHBAY INC	flashbay - flash drives	RISK MANAGEMENT	01	768.90
P17-00987	RISO PRODUCTS OF SACRAMENTO	RISO/RZ220 CONTRACT	FERN BACON MIDDLE SCHOOL	01	914.00
P17-00988	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	A. M. WINN ELEMENTARY SCHOOL	01	146.88
P17-00989	RISO PRODUCTS OF SACRAMENTO	RISO SERVICE MAINTENANCE AGREEMENT	JOHN D SLOAT BASIC ELEMENTARY	01	240.00
P17-00990	RISO PRODUCTS OF SACRAMENTO	RISO INK & MASTERS	FATHER K.B. KENNY	01	783.37
P17-00991	RISO PRODUCTS OF SACRAMENTO	COPIER SUPPLIES	EARL WARREN ELEMENTARY SCHOOL	01	477.40
P17-00992	RISO PRODUCTS OF SACRAMENTO	RISO COPIER MAINTENANCE	SAM BRANNAN MIDDLE SCHOOL	01	475.00
P17-00993	RISO PRODUCTS OF SACRAMENTO	Riso Ink Supplies	GENEVIEVE DIDION ELEMENTARY	01	103.08
P17-00994	RISO PRODUCTS OF SACRAMENTO	MASTER ROLL AND INK FOR OUR RISO MACHINE	CALEB GREENWOOD ELEMENTARY	01	792.05
P17-00995	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE AGREEMENT EZ220	CROCKER/RIVERSIDE ELEMENTARY	01	161.00
P17-00996	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT RENEWAL	ALBERT EINSTEIN MIDDLE SCHOOL	01	425.00
P17-00997	RISO PRODUCTS OF SACRAMENTO	RISO INK AND MASTERS;	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,121.04

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-00998	APPLE COMPUTER INC K-12 EDUCATION	RUSH-SUPPLEMENTAL TECHNOLOGY-MACBOOK PRO FOR CSR	FERN BACON MIDDLE SCHOOL	01	2,173.83
P17-00999	U S BANK/SCUSD	INSTRUCTIONAL BOOKS	ALBERT EINSTEIN MIDDLE SCHOOL	01	168.98
P17-01000	ACTION PUBLISHING INC	ACTION PUBLISHING - CONFIRMED COMPLETED	GEO WASHINGTON CARVER	09	300.90
P17-01001	U S BANK/SCUSD	UNIFORM ACCESSORY FOR CHEER	C. K. McCLATCHY HIGH SCHOOL	01	636.34
P17-01002	A-1 EMBROIDERY	LOANER SHIRTS FOR STUDENT DRESSCODE VIOLATION	C. K. McCLATCHY HIGH SCHOOL	01	5,859.00
P17-01003	A-1 EMBROIDERY	HMS ACADEMY T-SHIRTS	HIRAM W. JOHNSON HIGH SCHOOL	01	750.93
P17-01004	C. R. LAURENCE CO.	LOCKER ROOM MIRRORS FOR SUPERVISION IN LOCKER ROOM	WILL C. WOOD MIDDLE SCHOOL	01	714.54
P17-01005	POSITIVE PROMOTIONS	STAFF WALLET HOLDER FOR R.O.A.R TICKETS	WILL C. WOOD MIDDLE SCHOOL	01	333.30
P17-01006	SCANTRON CORPORATION	SCANTRONS FOR STUDENT USE	WILL C. WOOD MIDDLE SCHOOL	01	298.31
P17-01007	AMS.NET INC C/O FREMONT BANK	CISCO 4500 SPARE SWITCH	INFORMATION SERVICES	01	21,460.00
P17-01008	APPERSON INC	SCANTRONS	C. K. McCLATCHY HIGH SCHOOL	01	2,061.76
P17-01009	U S BANK/SCUSD	Hp EliteDesk 705 and Apple Airport Time Capsule	THE MET	09	868.79
P17-01010	PLAK SMACKER	TOOTHBRUSH/PASTE - CHIA CHA	CHILD DEVELOPMENT PROGRAMS	12	1,162.98
P17-01011	LAKESHORE LEARNING CORP ATTENTION: JON BELL	RM 10 - CLASSROOM SUPPLIES	ELDER CREEK ELEMENTARY SCHOOL	01	43.25
P17-01012	LAKESHORE LEARNING CORP ATTENTION: JON BELL	CLASSROOM CARPET	O. W. ERLEWINE ELEMENTARY	01	413.86
P17-01013	RIVERSIDE PUBLISHING CO INC	PLEASE RUSH! COGAT GATE TESTING MATERIALS	GIFTED AND TALENTED EDUCATION	01	44.32
P17-01014	NWN CORPORATION	CHROMEBOOKS FOR ACADEMIC OFFICE (BECHTEL)	ACADEMIC OFFICE	01	7,875.65
P17-01015	NWN CORPORATION	CHROMEBOOKS FOR HEALTH PROFESSIONS/TCE GRANT	ACADEMIC ACHIEVEMENT	01	12,130.40
P17-01016	NWN CORPORATION	COLOR PRINTER AND INK	HIRAM W. JOHNSON HIGH SCHOOL	01	1,870.54
P17-01017	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	16-17 US & CA FLAGS	EDWARD KEMBLE ELEMENTARY	01	125.98
P17-01018	FRANKLIN COVEY CLIENT SALES IN C.	LEADER IN ME	CESAR CHAVEZ INTERMEDIATE	01	392.26

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01019	OFFICE DEPOT	DISTRICT CELL PHONE COVER-ED ELDRIDGE	RESEARCH & EVALUATION SERVICES	01	57.91
P17-01020	US POSTAL SERVICE	U. S. STAMPS	CAPITAL CITY SCHOOL	01	940.00
P17-01021	FOLLETT SCHOOL SOLUTIONS	ORDER FOR FOLLETT	THE MET	09	363.81
P17-01022	OFFICE DEPOT	BOOKCASES FOR CLASSROOM LIBRARIES 28C & 28D	WILLIAM LAND ELEMENTARY	01	504.49
P17-01023	AMERICAN RIVER NATURAL HISTORY ASSOCIATION	3RD GRD EFFIE YEAW NATURE CTR	NEW JOSEPH BONNHEIM	09	240.00
P17-01024	GRAINGER INC ACCOUNT #80927635 5	HVAC Filters	LIBRARY/TEXTBOOK SERVICES	01	117.44
P17-01025	DON LEE FARMS	5408 CORN DOGS/BURGERS 9/22/16	NUTRITION SERVICES DEPARTMENT	13	16,679.31
P17-01026	RICH CHICKS LLC	5409 POPCORN CHICKEN 9/30/16	NUTRITION SERVICES DEPARTMENT	13	12,235.60
P17-01027	WALLACE PACKAGING LLC	5411 SPORKS 10/18/16	NUTRITION SERVICES DEPARTMENT	13	18,272.80
P17-01028	RICH CHICKS LLC	5410 TENDERS 10/4/16	NUTRITION SERVICES DEPARTMENT	13	39,480.00
P17-01029	GENERAL MILLS	5414 CEREAL/CRACKERS 9/22/16	NUTRITION SERVICES DEPARTMENT	13	36,959.05
P17-01030	SCHWANS FOOD SERVICE INC	5415 EGG ROLLS/PIZZA 10/3/16	NUTRITION SERVICES DEPARTMENT	13	24,534.81
P17-01031	GENERAL MILLS	5426 GO BIG YOGURT 10/7/16	NUTRITION SERVICES DEPARTMENT	13	3,300.72
P17-01032	DAVID J ELLIOT & SON STILLWATE R ORCHARDS	5433 FRESH PEARS 10/3/16	NUTRITION SERVICES DEPARTMENT	13	2,400.00
P17-01033	Woolery Enterprises, Inc.	5431 CUCUMBER & ONION SALAD 9/30/16	NUTRITION SERVICES DEPARTMENT	13	2,904.30
P17-01034	KAPLAN HIGHER EDUCATION CORP PRE-COLLEGE	KAPLAN SERVICES FOR SAT PREP	NEW TECH	09	7,875.00
P17-01035	THE BOOKSOURCE	Supplemental books for Elder Creek, Grade 3	ACADEMIC OFFICE	01	1,052.42
P17-01036	OFFICE DEPOT	CAMERA FOR E CREEK, RM 3 - CHRISTY ANDLOVEC	CHILD DEVELOPMENT PROGRAMS	12	193.30
P17-01037	OFFICE DEPOT	PRINTER CARTRIDGES	SAM BRANNAN MIDDLE SCHOOL	01	629.73
P17-01038	OFFICE DEPOT	PRINTER/FAX/COPIER - CARLENE RANZIERI	CHILD DEVELOPMENT PROGRAMS	12	277.17
P17-01039	THE BOOKSOURCE	Supplemental books for Oakridge (Kinder)	ACADEMIC OFFICE	01	869.43
P17-01040	OFFICE DEPOT	PRINTER/FAX/COPIER - ELLEN MAHAN	CHILD DEVELOPMENT PROGRAMS	12	277.17
P17-01041	OFFICE DEPOT	PRINTER/FAX/COPIER - DIANA FRANCO	CHILD DEVELOPMENT PROGRAMS	12	277.17
P17-01042	DIGITAL DOLPHIN SUPPLIES	toner collection unit	NUTRITION SERVICES DEPARTMENT	13	21.70

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01043	GBC GENERAL BINDING CORP	GBC LAMINATING FILM	FATHER K.B. KENNY	01	461.96
P17-01044	OFFICE DEPOT	PRINTER/FAX/COPIER - YUMIKO & VEL	CHILD DEVELOPMENT PROGRAMS	12	277.17
P17-01045	JSB INDUSTRIES	5416 MUFFINS 10/4/16	NUTRITION SERVICES DEPARTMENT	13	9,430.80
P17-01046	TYSON FOODS	5417 CRISPITOS 10/6/16	NUTRITION SERVICES DEPARTMENT	13	7,767.24
P17-01047	UPSTATE NIGARA COOPERATIVE INC	5418 YOGURT 10/14/16	NUTRITION SERVICES DEPARTMENT	13	8,843.52
P17-01048	FARMINGTON FRESH	5419 FRESH APPLE SLICES 9/26/16	NUTRITION SERVICES DEPARTMENT	13	17,188.00
P17-01049	GOLD STAR FOODS	5423 CHOC SHELF STABLE MILK 10/6/16	NUTRITION SERVICES DEPARTMENT	13	23,522.40
P17-01050	SYSCO FOOD SVCS OF SACRAMENTO	5424 CRACKERS/CHIPS 10/7/16	NUTRITION SERVICES DEPARTMENT	13	26,829.10
P17-01051	GOLD STAR FOODS	5425 REFRIED BEANS/HOT SCE 9/30/16	NUTRITION SERVICES DEPARTMENT	13	6,071.31
P17-01052	LAND O LAKES INC	5388 CHEESE SAUCE CUPS 9/22/16	NUTRITION SERVICES DEPARTMENT	13	7,153.00
P17-01053	FARMINGTON FRESH	5404 FRESH APPLE SLICES 9/19/16	NUTRITION SERVICES DEPARTMENT	13	14,362.50
P17-01054	TASTY BRANDS LLC	5427 SANDWICHES 10/11/16	NUTRITION SERVICES DEPARTMENT	13	31,573.68
P17-01055	TASTY BRANDS LLC	5428 SANDWICHES 10/18/16	NUTRITION SERVICES DEPARTMENT	13	13,713.60
P17-01056	FARMINGTON FRESH	5430 FRESH APPLE SLICES 10/3/16	NUTRITION SERVICES DEPARTMENT	13	17,705.00
P17-01057	FOOD 4 THOUGHT LLC	5432 FRESH GRAPES 10/3/16	NUTRITION SERVICES DEPARTMENT	13	4,373.00
P17-01058	AG LINK INC	5429 STRAWBERRIES 9/30/16	NUTRITION SERVICES DEPARTMENT	13	5,740.00
P17-01059	CDW-G C/O PAT HEIN	DOCUMENTMT CAMERA FOR BF-3	BG CHACON ACADEMY	09	359.38
P17-01060	ACCO BRANDS USA LLC	LAMINATOR FOR SCHOOL SITE	THEODORE JUDAH ELEMENTARY	01	1,853.58
P17-01061	GBC GENERAL BINDING CORP	REPLACEMENT LAMINATOR ROLLS	NEW JOSEPH BONNHEIM	09	116.33
P17-01062	CDW-G C/O MICHAEL STILLE	DOCUMENT READER FOR PROJECTOR	ELDER CREEK ELEMENTARY SCHOOL	01	2,162.36
P17-01063	SUPPLY WORKS	GATOR COMPACT CLEANING CART	O. W. ERLEWINE ELEMENTARY	01	171.67
P17-01064	ACCO BRANDS USA LLC	LAMINATOR MAINT SVC 2016-2017	JOHN MORSE THERAPEUTIC	01	472.16
P17-01065	SUPPLY WORKS	PAPERTOWELS FOR HEALTH & MEDICAL	HIRAM W. JOHNSON HIGH SCHOOL	01	131.56
P17-01066	CDW-G C/O PAT HEIN	PRINTER FOR BECKY	SPECIAL EDUCATION DEPARTMENT	01	258.01
P17-01067	U S BANK/SCUSD	Books for Training Specialists	ACADEMIC OFFICE	01	317.19

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01068	U S BANK/SCUSD	SUPPLEMENTAL CURRICULUM TO SUPPORT SIPPS PROGRAM	PONY EXPRESS ELEMENTARY SCHOOL	01	86.15
P17-01069	CAROLINA BIOLOGICAL SUPPLY CO ACCT #121087	CORE ACADEMY SCIENCE CLASS	HIRAM W. JOHNSON HIGH SCHOOL	01	440.68
P17-01070	FLINN SCIENTIFIC INC	CORE ACADEMY SCIENCE CLASS SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	905.19
P17-01071	TRIMARK ECONOMY RESTAURANT FIX TURES	EQUIPMENT (4) KITCHENS LOCATIONS	NUTRITION SERVICES DEPARTMENT	13	13,091.61
P17-01072	PMC REFRIGERATION & ELECTRICAL	COMPRESSOR FOR WHSE FREEZER	NUTRITION SERVICES DEPARTMENT	13	7,337.19
P17-01073	ZONAR SYSTEMS INC	VAN/TRUCK GPS KITS, SERVICE & ACTIVATION	NUTRITION SERVICES DEPARTMENT	13	2,788.26
P17-01074	SACRAMENTO MEDIA LLC	SACRAMENTO MEDIA/ADVERTISING/HPHS	ACADEMIC ACHIEVEMENT	01	1,317.00
P17-01075	Catherine Rechs	UNITED ART & EDUCATION - REIMBURSE CATHY RECHS	GENEVIEVE DIDION ELEMENTARY	01	133.28
P17-01076	CALIFORNIA SURVEY & DRAFTING S UPPLY	CORP ACADEMY - PRINTER INK	HIRAM W. JOHNSON HIGH SCHOOL	01	75.59
P17-01077	GOPHER SPORT	P.E. EQUIPMENT	CESAR CHAVEZ INTERMEDIATE	01	511.18
P17-01078	BSN SPORTS	SOCCER GOAL	HIRAM W. JOHNSON HIGH SCHOOL	01	2,509.99
P17-01079	SCHOLASTIC, INC. ORDER DESK	TRUEFLIX RENEWAL	BOWLING GREEN ELEMENTARY	09	596.00
P17-01080	CORNERHOUSE PRINT	SCHOOL T-SHIRTS	H.W. HARKNESS ELEMENTARY	01	400.00
P17-01081	OFFICE DEPOT	COPY PAPER FOR THE CJA PROGRAM	JOHN F. KENNEDY HIGH SCHOOL	01	126.08
P17-01082	U S BANK/SCUSD	ADDITIONAL SUPPLIES NEEDED FOR ART CLASS	NEW TECH	09	42.62
P17-01083	U S BANK/SCUSD	SUPPLIES NEEDED FOR ART CLASS	NEW TECH	09	482.43
P17-01084	U S BANK/SCUSD	OFFICE SUPPLIES NEEDED FOR WAREHOUSE	PURCHASING SERVICES	01	48.87
P17-01085	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	WASI-2/BASC-3 EVAL FORMS	SPECIAL EDUCATION DEPARTMENT	01	2,959.69
P17-01086	BSN SPORTS	CROSS COUNTRY/ TRACK UNIFORMS ORDER # 2382455.	ROSEMONT HIGH SCHOOL	01	4,525.59
P17-01087	APEX LEARNING	APEX LEARNING	CAPITAL CITY SCHOOL	01	3,100.00
P17-01089	U S BANK/SCUSD	JUNE 2016 CALCARD RECONCILIATION	ACADEMIC OFFICE	01	35.00
P17-01090	U S BANK/SCUSD	CLSRM EQUIP FOR COACH	EARL WARREN ELEMENTARY SCHOOL	01	154.78
P17-01091	U S BANK/SCUSD	Party City - Mentor Lunch Supplies	THE MET	09	457.45
P17-01092	REFRIGERATION SUPPLIES DIST IN	REFRIGERANT - SHOP STOCK	FACILITIES MAINTENANCE	01	24,304.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01093	MACGILL DISCOUNT SCHOOL NURSE	NURSING SUPPLIES - CHIA CHA	CHILD DEVELOPMENT PROGRAMS	12	356.75
P17-01094	OFFICE DEPOT	HP LASERJET PRO M402DN AND INK FOR HV	CHILD DEVELOPMENT PROGRAMS	12	666.12
P17-01095	S&S WORLDWIDE INC	S & S WORLDWIDE PLAYGROUND EQUIPMENT	SUSAN B. ANTHONY ELEMENTARY	01	1,028.46
P17-01096	DEPARTMENT OF SOCIAL SERVICES MS 9-3-67	HOLLYWOOD PARK LICENSING FEE	CHILD DEVELOPMENT PROGRAMS	12	242.00
P17-01097	NWN CORPORATION	CHROMEBOOKS	LUTHER BURBANK HIGH SCHOOL	01	586.63
P17-01098	TREETOP PUBLISHING	STUDENT WRITING JOURNALS	WILLIAM LAND ELEMENTARY	01	1,513.40
P17-01099	THE GUITAR CENTER	PICKS AND STRINGS FOR MUSIC CLASS	HIRAM W. JOHNSON HIGH SCHOOL	01	719.42
P17-01100	NWN CORPORATION	TECHNOLOGY FOR PRINCIPAL'S OFFICE	CALIFORNIA MIDDLE SCHOOL	01	215.44
P17-01101	NWN CORPORATION	PRINTER FOR NEW COMPUTER CART	CAMELLIA BASIC ELEMENTARY	01	381.92
P17-01102	SEWARD L SCHREDER CONST INC	0122-414-0241 FRUIT RIDGE PAV (FRONT DRAINAGE)	FACILITIES SUPPORT SERVICES	01	140,834.00
P17-01103	SEWARD L SCHREDER CONST INC	0122-415-0242 FRUIT RIDGE PAV (PLYGRND DRAINAGE)	FACILITIES SUPPORT SERVICES	01	3,703,055.00
P17-01104	JEREMY HAMMOND	REIMBURSE BAND DIRECTOR FOR MARIMBA	JOHN F. KENNEDY HIGH SCHOOL	01	5,419.58
P17-01105	SUN RIVER CLEANERS	CLEANING OF LAW ACADEMY UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,382.50
P17-01106	ENGRAVING AWARDS AND GIFTS	LAW ACADEMY RECRUITMENT MTLs	HIRAM W. JOHNSON HIGH SCHOOL	01	832.99
P17-01107	PUBLIC SERVICES EDUCATIONAL MA	CLASS MATERIALS FOR LAW ACADEMY -MIKE WASHINGTON	HIRAM W. JOHNSON HIGH SCHOOL	01	420.75
P17-01108	RISO PRODUCTS OF SACRAMENTO	RISO MASTERS	PETER BURNETT ELEMENTARY	01	542.50
P17-01109	SCREENPRINTING HERE	ACADEMY T-SHIRTS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,750.93
P17-01110	ASI- PEAK ADVENTURES	JCBA FIELD TRIP - CSUS SACRAMENTO	HIRAM W. JOHNSON HIGH SCHOOL	01	3,300.00
P17-01111	ASI- PEAK ADVENTURES	CJA - PEAK ADVENTURES 2 OUTDOOR TRIPS	JOHN F. KENNEDY HIGH SCHOOL	01	3,680.00
P17-01112	ASI- PEAK ADVENTURES	CJA - PA COMMUNITY FULL DAY PAYMENT #1 - C HERNER	JOHN F. KENNEDY HIGH SCHOOL	01	2,530.00
P17-01113	COMTECH COMMUNICATIONS INC	2-WAY RADIOS - SECURITY & MAINTENANCE	ELDER CREEK ELEMENTARY SCHOOL	01	2,214.42
P17-01114	MICHAEL'S TRANSPORTATION	HMS ACADEMY - TRANSPORTATION	HIRAM W. JOHNSON HIGH SCHOOL	01	948.25
P17-01115	BATTERY SYSTEMS #07	BATTERIES FOR AUTO SCRUBBER & CART	HIRAM W. JOHNSON HIGH SCHOOL	01	1,783.91
P17-01116	U S BANK/SCUSD	LAW AND SOCIAL JUSTIC - DVD & CARDS	LUTHER BURBANK HIGH SCHOOL	01	119.35

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01117	U S BANK/SCUSD	ADAPTERS FOR CLASSROOM PRESENTATION	LUTHER BURBANK HIGH SCHOOL	01	275.50
P17-01118	U S BANK/SCUSD	CHEER UNIFORM ACCESSORIES	C. K. McCLATCHY HIGH SCHOOL	01	605.43
P17-01119	NATIONAL INSTRUMENTS CORP	ARDUINO COMPILER FOR LABVIEW-R. GREENE @ JFK	CAREER & TECHNICAL PREPARATION	01	353.80
P17-01120	ANDYMARK INC	EQUIP, SUPPLIES/ADAPTER FOR ENGINEERING CL. -DAVIS	CAREER & TECHNICAL PREPARATION	01	18,908.87
P17-01121	WOODCRAFT 320	SAWSTOP JOBSITE -CONSTRUCTIONS @LBHS	CAREER & TECHNICAL PREPARATION	01	1,509.42
P17-01122	WOODCRAFT 320	PROXXON MINI MITER SAW -CONSTRUCTIONS @LBHS	CAREER & TECHNICAL PREPARATION	01	2,964.31
P17-01123	ANDYMARK INC	FULL FIELD WITH FOUR BEACONS- R. GREENE-MAD-JFK	CAREER & TECHNICAL PREPARATION	01	595.96
P17-01124	TAP PLASTICS INC	4x8 1/8 CLEAR ACRYLIC SHEETS @ GREENE, MAD, JFK	CAREER & TECHNICAL PREPARATION	01	509.41
P17-01125	PAR INC	BRIEF PARENT & TCHR FORMS	SPECIAL EDUCATION DEPARTMENT	01	691.36
P17-01126	WESTERN PSYCHOLOGICAL SERVICES	CARS KIT	SPECIAL EDUCATION DEPARTMENT	01	228.71
P17-01127	Therapro Inc	BEERY VMI MANUAL	SPECIAL EDUCATION DEPARTMENT	01	252.43
P17-01128	PAR INC	ABAS MANUAL	SPECIAL EDUCATION DEPARTMENT	01	632.77
P17-01129	MHS	CDI & CONNERS-3 MANUALS	SPECIAL EDUCATION DEPARTMENT	01	229.15
P17-01130	PRO ED INC	EVAL FORM DTVP-3	SPECIAL EDUCATION DEPARTMENT	01	716.10
P17-01131	HUMANWARE USA INC	BRAILLENOTE GPS (FIGUEROA)	SP ED - TECHNOLOGIST	01	676.93
P17-01132	WOODCRAFT 320	SAWSTOP, DUST/VACCUUM -ENGINEERING @SES	CAREER & TECHNICAL PREPARATION	01	2,909.03
P17-01133	NORTHSTAR AV	LCD BULBS FOR CLASSROOM PROJECTORS	AMERICAN LEGION HIGH SCHOOL	01	515.38
P17-01134	NASCO	Material for Med Science classroom instruction	HEALTH PROFESSIONS HIGH SCHOOL	01	904.67
P17-01135	POCKET NURSE	Med Science classroom material, Pocket Nurse	HEALTH PROFESSIONS HIGH SCHOOL	01	57.88
P17-01136	HEALTH EDCO INC	Child Birthing for Med Sci Classroom	HEALTH PROFESSIONS HIGH SCHOOL	01	346.15
P17-01137	COMPLETE BUSINESS SYSTEMS	DUPLO EQUIPMENT CONTRACT	C. K. McCLATCHY HIGH SCHOOL	01	1,500.00
P17-01138	TOUCHLINE SOFTWARE, INC	QUICK PERMIT SOFTWARE FOR C&C CENTER	C. K. McCLATCHY HIGH SCHOOL	01	305.00
P17-01139	TOUCHLINE SOFTWARE, INC	QUICKPERMIT+SOFTWARE	WEST CAMPUS	01	305.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01140	Cooks Truck Body MFG. Inc.	RECIEVER INSTALLED ON CA33	FACILITIES MAINTENANCE	01	623.88
P17-01141	INTERNATIONAL BACCALAUREATE	I.B. ONLINE WORKSHOPS	KIT CARSON MIDDLE SCHOOL	01	600.00
P17-01142	JOHN CASTRO	REIMB CASTRO MAINT AGRMNT	EARL WARREN ELEMENTARY SCHOOL	01	54.00
P17-01143	INTERNATIONAL BACCALAUREATE	I.B. ONLINE WORKSHOPS	KIT CARSON MIDDLE SCHOOL	01	600.00
P17-01144	INTERNATIONAL BACCALAUREATE	I.B. ONLINE WORKSHOPS	KIT CARSON MIDDLE SCHOOL	01	600.00
P17-01145	SAC CITY MIDDLE SCHOOL ATHLETIC LEAGUE	2016-2017 BASKETBALL LEAGUE FEES	WILL C. WOOD MIDDLE SCHOOL	01	1,100.00
P17-01146	National Academy Foundation	NATIONAL ACADEMY FOUNDATION FEES- JCBA	HIRAM W. JOHNSON HIGH SCHOOL	01	2,000.00
P17-01147	SAC CITY MIDDLE SCHOOL ATHLETIC LEAGUE	BASKETBALL DUES	ROSA PARKS MIDDLE SCHOOL	01	1,100.00
P17-01148	ASI- PEAK ADVENTURES	HMS FIELD TRIP - CSUS SACRAMENTO	HIRAM W. JOHNSON HIGH SCHOOL	01	3,245.00
P17-01149	US GREEN BUILDING COUNCIL	USGBC MEMBERSHIP	FACILITIES SUPPORT SERVICES	01	300.00
P17-01150	SYSCO FOOD SVCS OF SACRAMENTO	5434 CONDIMENTS/SUNBUTTER 10/10/16	NUTRITION SERVICES DEPARTMENT	13	9,697.30
P17-01151	FARMINGTON FRESH	5435 GRANNY SMITH APPLES 10/3/16	NUTRITION SERVICES DEPARTMENT	13	2,326.00
P17-01152	FOOD 4 THOUGHT LLC	5438 FRESH GRAPES 10/10/16	NUTRITION SERVICES DEPARTMENT	13	4,562.25
P17-01153	DAVID J ELLIOT & SON STILLWATER ORCHARDS	5439 FRESH PEARS 10/10/16	NUTRITION SERVICES DEPARTMENT	13	4,550.00
P17-01154	COUNCIL ON OCCUPATIONAL EDUCATION	COE-FOCUS REVIEW REIMB. FOR COMMITTEE VISIT	NEW SKILLS & BUSINESS ED. CTR	11	1,792.05
P17-01155	SUTTER MIDDLE SCHOOL ATTN DAVI D RODRIGUEZ	2016-2017 BASKETBALL LEAGUE FEES	GENEVIEVE DIDION ELEMENTARY	01	1,100.00
P17-01156	NORTHERN CALIFORNIA PREPARATOR Y SCHOOL	#698 JUNE OT/SPEECH	SPECIAL EDUCATION DEPARTMENT	01	712.50
P17-01157	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	MOCK TRIAL COMPETITION - 2017	JOHN F. KENNEDY HIGH SCHOOL	01	550.00
P17-01158	CAPITAL EDGE PAINTBALL PARK	CJA - PAINTBALL TRIP	JOHN F. KENNEDY HIGH SCHOOL	01	1,474.00
P17-01159	FERN BACON STUDENT ACTIVITIES ATTN: SHELLY KIRKLAND	PE CLOTHES FOR OI STUDENTS-ROTARY GRANT	FERN BACON MIDDLE SCHOOL	01	240.00
P17-01160	DOWNTOWN FORD	MAINTENANCE VEHICLES	FACILITIES MAINTENANCE	01	25,286.04
P17-01161	DOWNTOWN FORD	MAINTENANCE VEHICLES	FACILITIES MAINTENANCE	01	25,286.04
P17-01162	DOWNTOWN FORD	MAINTENANCE VEHICLES	FACILITIES MAINTENANCE	01	24,753.31
P17-01163	Jeffery Williams	TRANSPORT OF STUDENT TO UTAH	SPECIAL EDUCATION DEPARTMENT	01	3,196.28

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01164	THE SHADE CARE COMPANY	TREE SERVICE - YAV PEM SUAB ACADEMY	FACILITIES MAINTENANCE	01	1,575.00
P17-01165	SUNOPTICS PRISMATIC SKYLIGHTS	SKYLIGHTS - GLAZING SHOP	FACILITIES MAINTENANCE	01	1,497.30
P17-01166	STEVE WELCH ELECTRICAL CONTRAC TORS	0530-422 LUTHER BURBANK POOL EQUIP	FACILITIES SUPPORT SERVICES	01	3,250.00
P17-01167	PLAYPOWER LT FARMINGTON INC	PLAYGROUND EQPT - LEATAATA FLOYD ES	FACILITIES MAINTENANCE	01	1,391.39
P17-01168	OFFICE DEPOT	PRINTERS	NEW JOSEPH BONNHEIM	09	433.96
P17-01169	OFFICE DEPOT	LASER POINTER	WEST CAMPUS	01	82.70
P17-01170	OFFICE DEPOT	FILE CABINETS (COURTNEY)	SPECIAL EDUCATION DEPARTMENT	01	407.94
P17-01172	OFFICE DEPOT	CANON TOTNER (CHRISTY)	SPECIAL EDUCATION DEPARTMENT	01	583.41
P17-01173	DICK BLICK CUSTOMER #12751501	Training supplies	ACADEMIC OFFICE	01	479.54
P17-01174	DEMCO INC	Library Storage & Processing Supplies	LIBRARY/TEXTBOOK SERVICES	01	351.71
P17-01175	DEMCO INC	LIBRARY SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	44.77
P17-01176	BARNES & NOBLE BOOKSTORE	6TH GRADE NOVELS	NEW JOSEPH BONNHEIM	09	311.99
P17-01177	BARNES & NOBLE BOOKSTORE	BARNES & NOBLE BOOKS	ROSEMONT HIGH SCHOOL	01	318.40
P17-01178	SEWARD L SCHREDER CONST INC	0122-421-0243 FRUITRIDGE PAV (K PLYGRND & S PKING)	FACILITIES SUPPORT SERVICES	01	526,707.00
P17-01179	THE BOOKSOURCE	CLASSROOM LIBRARIES	NEW JOSEPH BONNHEIM	09	11,982.01
P17-01180	THE BOOKSOURCE	Supplemental books for Ethel Phillips 4th & 6th	ACADEMIC OFFICE	01	2,037.63
P17-01181	MCCARTHY BUILDING COMPANIES	0359-412-0189 TAHOE CEMENT PLASTER REPAIR	FACILITIES SUPPORT SERVICES	01	113,044.00
P17-01182	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	WISC-DAS-CTOPP KITS	SPECIAL EDUCATION DEPARTMENT	01	17,331.81
P17-01183	GOPHER SPORT	RECESS/ PE EQUIPMENT	NEW JOSEPH BONNHEIM	09	1,478.81
P17-01184	MCGRAW HILL COMPANIES	STREET LAW BOOKS	LUTHER BURBANK HIGH SCHOOL	01	3,082.04
P17-01185	U S BANK/SCUSD	RAPIDWORKS 4, QA-SCAN/3D CURR. SOFTWARE-ENG.@SES	CAREER & TECHNICAL PREPARATION	01	6,076.57
P17-01186	U S BANK/SCUSD	3D SCANNER ULTRA HD/MULTIDRIVE -ENGINEERING @SES	CAREER & TECHNICAL PREPARATION	01	4,360.15
P17-01187	CDW-G C/O PAT HEIN	MICROSOFT EES EXCHANGE LICENSES	INFORMATION SERVICES	01	183,224.73
P17-01188	MAIL FINANCE	Mail Finance, Neopost Lease payment 16/17	HEALTH PROFESSIONS HIGH SCHOOL	01	834.07
P17-01189	RELIANT TECHNOLOGY	DATA CENTER INFRASTRUCTURE SUPPORT	INFORMATION SERVICES	01	53,932.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01190	STARFALL EDUCATION	ONLINE CURRIUCLUM	ELDER CREEK ELEMENTARY SCHOOL	01	270.00
P17-01191	INFINITE CAMPUS INC	INFINITE CAMPUS ANNUAL SUPPORT/LICENSING, 2016-17	INFORMATION SERVICES	01	411,417.21
P17-01192	INFINITE CAMPUS INC	INFINITE CAMPUS CUSTOM REPORTS ANNUAL FEE, 2016-17	INFORMATION SERVICES	01	270.83
P17-01193	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	WIDE AREA NETWORK CONNECTION - SCOE	INFORMATION SERVICES	01	1,000.00
P17-01194	SAENZ LANDSCAPE CONSTRUCTION	0525-402 JFK IRR CONTROLLERS, RAINWATER 2015-16	FACILITIES SUPPORT SERVICES	21	80,527.70
P17-01195	SECC	2016-17 SCUSD SECC MEMBERSHIP SUPPORT	INFORMATION SERVICES	01	23,421.50
P17-01196	MOBYMAX	SCHOOL LICENSE 16/17 S.Y.	BOWLING GREEN ELEMENTARY	09	1,295.00
P17-01197	NWN CORPORATION	3 COMPUTERS - CP HUNTINGTON, RM 22	CHILD DEVELOPMENT PROGRAMS	12	2,132.03
P17-01198	CDW-G C/O PAT HEIN	PURCHASE OF THREE PRINTERS FOR TEACHERS	SUCCESS ACADEMY	01	628.18
P17-01200	NWN CORPORATION	TECHNOLOGY ITEMS-NWN	KIT CARSON MIDDLE SCHOOL	01	34,504.69
P17-01201	NWN CORPORATION	CLASSROOM CPU (P.E/B7)	KIT CARSON MIDDLE SCHOOL	01	710.68
P17-01202	CDW-G C/O PAT HEIN	KIOSK FOR ONLINE REGISTRATION	INFORMATION SERVICES	01	868.00
P17-01203	CDW-G C/O PAT HEIN	REPLACEMENT EQUIPMENT INVENTORY/SHOP	TRANSPORTATION SERVICES	01	1,049.72
P17-01204	CDW-G C/O PAT HEIN	PRINTER	JOHN F. KENNEDY HIGH SCHOOL	01	258.01
P17-01206	NWN CORPORATION	(CRP)-HP LAPTOP, JOANNE ROLLIN & ROXANNE JEFFERSON	INFORMATION SERVICES	01	2,812.29
P17-01207	Apple Inc Apple Financial Services	CRP-MACPRO FOR JOHN GARCIA	INFORMATION SERVICES	01	2,800.36
P17-01208	BRIGHT WHITE PAPER CO	BRIGHT WHITE PAPER CO.	KIT CARSON MIDDLE SCHOOL	01	101.85
P17-01209	U S BANK/SCUSD	AMC MATH CONTEST/REGISTRATION	JOHN F. KENNEDY HIGH SCHOOL	01	185.00
P17-01210	SCHOLASTIC, INC. ORDER DESK	SIGNING SMART BOOK - LAURI MAYFIELD	CHILD DEVELOPMENT PROGRAMS	12	21.75
P17-01211	DISCOUNT SCHOOL SUPPLY	INSTRUCT MATERIALS - RAMONA SCHLECHT	CHILD DEVELOPMENT PROGRAMS	12	402.97
P17-01212	DISCOUNT SCHOOL SUPPLY	DISABILITY INSTRUCT MATERIALS - LAURI MAYFIELD	CHILD DEVELOPMENT PROGRAMS	12	836.43
P17-01213	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOKS	LUTHER BURBANK HIGH SCHOOL	01	865.17

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01214	RIVERSIDE PUBLISHING CO INC	WJ-IV RESPONSE FORM A	SPECIAL EDUCATION DEPARTMENT	01	2,898.79
P17-01215	U S BANK/SCUSD	BIG 5 ORDER FOR HERRINGTON - YOGA MATS	AMERICAN LEGION HIGH SCHOOL	01	216.89
P17-01216	BSN SPORTS	GAME BALLS	LUTHER BURBANK HIGH SCHOOL	01	2,478.28
P17-01217	ATHLETICS UNLIMITED	BOOTCAMP T-SHIRTS	SAM BRANNAN MIDDLE SCHOOL	01	179.31
P17-01218	Computer Comforts Inc	CAD/DRAFTING TABLES, KEYBOARD PLATFORM	CAREER & TECHNICAL PREPARATION	01	32,912.45
P17-01219	U S BANK/SCUSD	WIRES, CABLES, REMOTE CONTROL, SENSORS-SUPPLIES	CAREER & TECHNICAL PREPARATION	01	834.47
P17-01220	U S BANK/SCUSD	MAKERGEAR 3D PRINTER	CAREER & TECHNICAL PREPARATION	01	3,960.25
P17-01221	U S BANK/SCUSD	ARDNINO DUE- R, GREENE @JFK	CAREER & TECHNICAL PREPARATION	01	1,104.97
P17-01222	RESERVE ACCOUNT	POSTAGE METER REFILL FY16 - 17	JOHN F. KENNEDY HIGH SCHOOL	01	3,000.00
P17-01223	COTTON SHOPPE	STAFF CLOTHING INV# 2760	ROSEMONT HIGH SCHOOL	01	235.72
P17-01224	CALIFORNIA RAM INC	ESEA ENGINEERING CLASS SUPPLIES	ROSEMONT HIGH SCHOOL	01	212.50
P17-01225	FLINN SCIENTIFIC INC	CHEMISTRY CLASS SUPPLIES	ROSEMONT HIGH SCHOOL	01	330.86
P17-01226	THE GUITAR CENTER	EQUIPMENT FOR MUSIC CLASS	ROSEMONT HIGH SCHOOL	01	372.58
P17-01227	U S BANK/SCUSD	CHASSIS ENGINEERING BOOKS-R. GREENE @ JFK	CAREER & TECHNICAL PREPARATION	01	663.42
P17-01228	U S BANK/SCUSD	HANDS ON INTRO TO LABVIEW THIRD ED-R. GREENE @ JFK	CAREER & TECHNICAL PREPARATION	01	1,620.77
P17-01229	U S BANK/SCUSD	ROSLIN CORE SOLDER -R. GREENE @JFK HS	CAREER & TECHNICAL PREPARATION	01	147.78
P17-01230	CENGAGE LEARNING ATTN: ORDER FULLFILLMENT	RENEWAL FOR LIBRARY RESEARCH	CALIFORNIA MIDDLE SCHOOL	01	50.00
P17-01231	OFFICE DEPOT	OFFICE DEPOT: FR.KB KENNY	INTEGRATED COMMUNITY SERVICES	01	243.89
P17-01232	DAVE'S PUMPKIN PATCH	FIRST 5 HV/PLAYGROUP TEACHER/PARENT/CHILD SOCIAL	CHILD DEVELOPMENT PROGRAMS	12	357.50
P17-01233	DISCOUNT SCHOOL SUPPLY	INSTRUCTL MATERIALS - YE SALA VANG (J CUMMINGS)	CHILD DEVELOPMENT PROGRAMS	12	111.09
P17-01234	DISCOUNT SCHOOL SUPPLY	C. MARTINEZ PLAYGROUP TEACHER - CLASS SUPPLIES	CHILD DEVELOPMENT PROGRAMS	12	719.43
P17-01235	FLOCABULARY INC	SITE LICENSE - FLOCABULARY	JOHN CABRILLO ELEMENTARY	01	1,500.00
P17-01236	OWLS HOUSE INC DBA CHINESE BOO KS FOR CHILDREN	6TH GRADE CHINESE IMMERSION BOOKS	ELDER CREEK ELEMENTARY SCHOOL	01	690.30

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01237	SCHOLASTIC, INC. ORDER DESK	CLASSROOM SUBSCRIPTIONS	EARL WARREN ELEMENTARY SCHOOL	01	313.30
P17-01238	OFFICE DEPOT	HOMEVISITORS & PLAYGROUP TEACHERS DIGITAL CAMERAS	CHILD DEVELOPMENT PROGRAMS	12	243.73
P17-01239	FARMINGTON FRESH	5436 FRESH APPLE SLICES 10/10/16	NUTRITION SERVICES DEPARTMENT	13	19,555.50
P17-01240	AG LINK INC	5437 STRAWBERRIES 10/7/16	NUTRITION SERVICES DEPARTMENT	13	6,098.75
P17-01241	LINGS	5441 CHOW MEIN 10/19/16	NUTRITION SERVICES DEPARTMENT	13	7,549.20
P17-01242	U S BANK/SCUSD	4 IN -1 SOLDERING STATION -R. GREENE @JFK HS	CAREER & TECHNICAL PREPARATION	01	410.56
P17-01243	U S BANK/SCUSD	SPARKS MOTOR CONTROLLERS FOR R. GREENE@JFK	CAREER & TECHNICAL PREPARATION	01	2,338.70
P17-01244	U S BANK/SCUSD	GRIP MULTI STRIPPER, CUTTER/CRIMPER-GREENE @JFK	CAREER & TECHNICAL PREPARATION	01	54.55
P17-01246	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	CLASSROOM SUPPLIES-MITCHELL	SUTTER MIDDLE SCHOOL	01	12.04
P17-01247	CEREBELLUM CORPORATION	SCIENCE CLASS SUPPLIES - KARLOVICH	SUTTER MIDDLE SCHOOL	01	132.37
P17-01248	LAKESHORE LEARNING CORP ATTENTION: JON BELL	COUCH - NANCY BRICK	CHILD DEVELOPMENT PROGRAMS	12	234.97
P17-01249	TIM'S MUSIC	MUSIC CLASSROOM SUPPLIES(RCCOMUNITY GRANT)	A. M. WINN ELEMENTARY SCHOOL	01	308.31
P17-01250	OFFICE DEPOT	HMS - SUPPLEMENTAL CLASSRM SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	4,793.62
P17-01251	FOLLETT SCHOOL SOLUTIONS	LEARNING COMPUTER APPLICATION BOOKS	HIRAM W. JOHNSON HIGH SCHOOL	01	92.36
P17-01252	OFFICE DEPOT	EARBUDS FOR READ 180 CLASS-PROJECT READ	FERN BACON MIDDLE SCHOOL	01	536.53
P17-01253	ID WHOLESALE ATTN PETE ABRAHAMSON	ORDER FOR SECURITY SERVICES	SECURITY SERVICES	01	237.12
P17-01254	DELTA WEB PRINTING	Misc Outside Printing	CENTRAL PRINTING SERVICES	01	15,867.05
P17-01255	RISO PRODUCTS OF SACRAMENTO	INSTRUCTIONAL SUPPORT	CESAR CHAVEZ INTERMEDIATE	01	211.58
P17-01256	HENGHOLD MOTOR CO. INC	MAINTENANCE VEHICLE	FACILITIES MAINTENANCE	01	31,608.88
P17-01257	WEST COAST PRODUCTS AND DESIGN	MOTOR, CABLES, BELT, ROLLER CHAIN, SUPPLY-@JFK	CAREER & TECHNICAL PREPARATION	01	16,799.01
P17-01258	ADAMS POOL SPECIALTIES	0540-409 ROSEMONT HS - POOL PLASTER	FACILITIES MAINTENANCE	21	301,400.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01259	ADAMS POOL SPECIALTIES	0520-409 HIRAM JOHNSON HS - SWIMMING POOL PLASTER	FACILITIES MAINTENANCE	21	140,800.00
P17-01260	BIONDI PAVING	0520-416 HIRAM JOHNSON - TENNIS COURT OVERLAY	FACILITIES MAINTENANCE	21	127,600.00
P17-01261	AURORA ENVIRONMENTAL SERVICES	SCHOOL SITE SCOPE OF WORK- AURORA ENVIRONMENTAL	RISK MANAGEMENT	01	1,800.00
P17-01262	NORTHSTAR AV	PROJECTOR BULBS	THEODORE JUDAH ELEMENTARY	01	103.08
P17-01263	NORTHSTAR AV	CLASSROOM PROJECTOR BULBS	HUBERT H BANCROFT ELEMENTARY	01	412.30
P17-01264	NORTHSTAR AV	PROJECTOR LIGHT BULBS	NEW JOSEPH BONNHEIM	09	412.30
P17-01265	OFFICE DEPOT	WIRELESS PRINTERS/COMPUTER CARTS	HUBERT H BANCROFT ELEMENTARY	01	637.94
P17-01266	ATHLETIC SUPPLY OF CALIFORNIA	PE UNIFORMS	C. K. McCLATCHY HIGH SCHOOL	01	10,705.19
P17-01267	BSN SPORTS	JFK GIRLS SOCCER UNIFORMS	JOHN F. KENNEDY HIGH SCHOOL	01	5,978.25
P17-01268	HERBURGER PUBLICATIONS INC	5 X 2 COLOR NEWSPAPER AD INVOICE #00638184	SAM BRANNAN MIDDLE SCHOOL	01	400.00
P17-01269	BOOKPAL LLC	books	MULTILINGUAL EDUCATION DEPT.	01	478.26
P17-01270	GOLD STAR FOODS	5443 CRACKERS 10/26/16	NUTRITION SERVICES DEPARTMENT	13	5,918.00
P17-01271	TRIMARK ECONOMY RESTAURANT FIX TURES	MILK COOLER FOR PHOEBE HEARST	NUTRITION SERVICES DEPARTMENT	13	2,378.32
P17-01272	COMMITTEE FOR CHILDREN	SEL BOOKS	SCHOOL CLIMATE	01	12,642.42
P17-01273	ALERT SERVICES	ATHLETIC MEDICAL SUPPLIES	WEST CAMPUS	01	111.25
P17-01274	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT	ROSA PARKS MIDDLE SCHOOL	01	1,237.00
P17-01275	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT 16-17	LEATAATA FLOYD ELEMENTARY	01	425.00
P17-01276	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT- 2016-17	TAHOE ELEMENTARY SCHOOL	01	134.00
P17-01277	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT RENEWAL-79707911	SUTTER MIDDLE SCHOOL	01	469.00
P17-01278	RISO PRODUCTS OF SACRAMENTO	RISO SERVICE CONTRACT	PONY EXPRESS ELEMENTARY SCHOOL	01	1,199.84
P17-01279	RISO PRODUCTS OF SACRAMENTO	RISO PRODUCTS	KIT CARSON MIDDLE SCHOOL	01	477.40
P17-01280	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	O. W. ERLEWINE ELEMENTARY	01	142.56
P17-01281	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	CROCKER/RIVERSIDE ELEMENTARY	01	477.40
P17-01282	RISO PRODUCTS OF SACRAMENTO	RISO COPIER SUPPLIES FOR EZ 221U	ROSEMONT HIGH SCHOOL	01	285.12

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01283	RISO PRODUCTS OF SACRAMENTO	INK AND MASTERS FOR RISO	SUTTER MIDDLE SCHOOL	01	1,909.60
P17-01284	AURORA ENVIRONMENTAL SERVICES	MULTI-SITES SCOPE OF WORK- AURORA ENVIRONMENTAL	RISK MANAGEMENT	01	6,160.00
P17-01285	ZAJIC APPLIANCE SERVICE, INC	DRYER - PATTI LEWKOWITZ	CHILD DEVELOPMENT PROGRAMS	12	481.92
P17-01286	HANNIBAL'S CATERING	TEACHER APPRECIATION - BALANCE DUE	HIRAM W. JOHNSON HIGH SCHOOL	01	686.46
P17-01287	Delta T Corporation	LIGHTS & FAN FOR MECHANIC SHOP	TRANSPORTATION SERVICES	01	2,744.20
P17-01288	CLASSIC AWARDS & TROPHY CO INC	CLASSIFIED CHAMPS & TEACHER OF THE YEAR 2016-17	HUMAN RESOURCE SERVICES	01	676.17
P17-01289	OFFICE DEPOT	FUSER KIT FOR HP COLOR LASERJET 4700 (HR OFFICE)	HUMAN RESOURCE SERVICES	01	359.72
P17-01290	ADMINISTRATIVE SOFTWARE AP INC	ASAP ATTENDANCE SYSTEM FOR ADULT ED SITES	ADULT EDUCATION/SKILL CTR.	11	14,010.00
P17-01291	ALCATRAZ CRUISES LLC GROUP SAL ES DEPT	TRIP TO ALCATRAZ - CRIMINAL JUSTICE ACADEMY	JOHN F. KENNEDY HIGH SCHOOL	01	959.50
P17-01292	ALL ABOUT FUN PARTY RENTALS	SUMMER SHOWCASE EVENTS	YOUTH DEVELOPMENT	01	928.60
P17-01293	AMERICAN PACIFIC PROMOTIONS	RED RIBBON WRIST BANDS	ROSA PARKS MIDDLE SCHOOL	01	1,274.88
P17-01294	ALL WEST COACHLINES	UOP TRANSP/ALL WEST/HPHS	ACADEMIC ACHIEVEMENT	01	1,379.03
P17-01295	ALL WEST COACHLINES INC	CSUS PARENT/STUDENT FIELD TRIP	WILL C. WOOD MIDDLE SCHOOL	01	1,823.32
P17-01296	ALL WEST COACHLINES INC	3RD GR TRANSPORTATION MAIDU	NEW JOSEPH BONNHEIM	09	715.48
P17-01297	Audio Visual Services Group, Inc.	SLIDE SHOW FOR 2016 GRADUATION	JOHN F. KENNEDY HIGH SCHOOL	01	1,553.11
P17-01298	B STREET THEATRE	B STREET THEATRE RIKKI TIKKI TAVI-OHARA	SUTTER MIDDLE SCHOOL	01	800.00
P17-01299	B STREET THEATRE	B STREET THEATRE RIKKI TIKKI TAVI-ZASOSKI	SUTTER MIDDLE SCHOOL	01	640.00
P17-01300	U S BANK/SCUSD	CAMERAS FOR YEARBOOK CLASS	SAM BRANNAN MIDDLE SCHOOL	01	2,603.78
P17-01301	B STREET THEATRE	B STREET THEATRE ROBIN HOOD-OHARA	SUTTER MIDDLE SCHOOL	01	900.00
P17-01302	AMS.NET INC	LIGHTSPEED WEB FILTERING AND REPORTING	INFORMATION SERVICES	01	59,000.00
P17-01303	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PSYCH EVAL FORMS	SPECIAL EDUCATION DEPARTMENT	01	3,855.10
P17-01304	PRO ED INC	PSYCH EVAL FORMS	SPECIAL EDUCATION DEPARTMENT	01	1,647.15
P17-01305	NORTHERN SPEECH SERVICES INC	K-SLP KIT (KRAMER)	SPECIAL EDUCATION DEPARTMENT	01	341.07

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01306	FLAGHOUSE INC	OCC. THERAPY MATERIALS	SPECIAL EDUCATION DEPARTMENT	01	127.21
P17-01307	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	OCC. THERAPY MATERIALS	SPECIAL EDUCATION DEPARTMENT	01	138.89
P17-01309	SUPPLY WORKS	CUPS FOR NURSE	SPECIAL EDUCATION DEPARTMENT	01	80.51
P17-01310	ZYTECH SOLUTIONS INC	HARD DRIVE REPLACEMENTS	A. M. WINN ELEMENTARY SCHOOL	01	190.15
P17-01311	ZOHO CORPORATION	MANAGEENGINE SUBSCRIPTION FOR SCUSD.EDU DOMAIN	INFORMATION SERVICES	01	3,964.00
P17-01312	WORTHINGTON DIRECT INC	OUTDOOR ENCLOSED BULLETIN BOARD	ENGINEERING AND SCIENCES HS	01	426.99
P17-01313	WHITE CAP CONSTRUCTION SUPPLY	TRAFFICE CONES	ENGINEERING AND SCIENCES HS	01	286.34
P17-01314	VIRCO MANUFACTURING CORP	PONY EXPRESS - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	1,403.23
P17-01315	ULINE ATTN ACCOUNTS RECEIVABLE	FLATBED	ENGINEERING AND SCIENCES HS	01	338.02
P17-01316	DIGITAL DOLPHIN SUPPLIES	PURCHASE BULBS FOR PROJECTORS	ISADOR COHEN ELEMENTARY SCHOOL	01	251.85
P17-01317	DIGITAL DOLPHIN SUPPLIES	Classroom Bulbs	CALIFORNIA MIDDLE SCHOOL	01	1,821.72
P17-01318	DIGITAL DOLPHIN SUPPLIES	CARTRIDGES FOR LIBRARY, AND OFFICE, ATTENDANCE	ISADOR COHEN ELEMENTARY SCHOOL	01	399.00
P17-01319	THE CREST THEATRE	Crest Theatre Facility Rental Contract	THE MET	09	2,705.00
P17-01320	U S BANK/SCUSD	CVS	GEO WASHINGTON CARVER	09	74.33
P17-01321	TechSmith Corporation	SOFTWARE KEY DELIVER ELECTRONIC VIA EMAIL	JOHN F. KENNEDY HIGH SCHOOL	01	338.00
P17-01322	TAYCO SCREENPRINT INC	SSC SIGNAGE	INTEGRATED COMMUNITY SERVICES	01	86.80
P17-01323	SUPPLY WORKS	REPLACEMENT CUSTODAIL EQUIPMENT	FACILITIES SUPPORT SERVICES	01	6,831.48
P17-01324	ALLIANCE PUBLISHING & MARKETIN G, INC.	AGENDA CANCELLATION FEE	EARL WARREN ELEMENTARY SCHOOL	01	815.00
P17-01325	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	STUDENT ADMIT	CESAR CHAVEZ INTERMEDIATE	01	65.75
P17-01326	ALLHEART	SCRUB SETS FOR HEALTH ACADEMY	HIRAM W. JOHNSON HIGH SCHOOL	01	3,622.33
P17-01327	DICK BLICK CUSTOMER #12751501	Art Materials	THE MET	09	230.46
P17-01328	THE BOOKSOURCE	Supplemental books for Pacific (Kinder)	ACADEMIC OFFICE	01	880.28
P17-01329	PERFECTION LEARNING CORP	SUPPLIEMENTAL TEXBOOKS	CAPITAL CITY SCHOOL	01	481.79
P17-01330	DISCOUNT SCHOOL SUPPLY	YA VUE & LORENA POON HOME VISITOR SUPPLIES	CHILD DEVELOPMENT PROGRAMS	12	929.07

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01331	BSN SPORTS	WOMEN'S TENNIS / WARM-UPS	JOHN F. KENNEDY HIGH SCHOOL	01	493.73
P17-01333	SPORT SUPPLY GROUP, INC.	VOLLEYBALLS	ROSA PARKS MIDDLE SCHOOL	01	221.34
P17-01334	CURRICULUM ASSOCIATES LLC	MR. V MATERIAL FOR 2017	BG CHACON ACADEMY	09	753.81
P17-01335	OFFICE DEPOT	LAW ACADEMY SUPPLEMENTAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	201.55
P17-01336	OFFICE DEPOT	GRAPHING CALCULATORS	LUTHER BURBANK HIGH SCHOOL	01	6,103.13
P17-01337	STERICYCLE INC	FINAL PAYMENT - MED ASST DISPOSAL	NEW SKILLS & BUSINESS ED. CTR	11	1,203.29
P17-01338	STAY SAFE SHRED INC	SHREDDING - JULY 2016	CHILD DEVELOPMENT PROGRAMS	12	188.25
P17-01339	Smartsheet.com Inc	SMARTSHEET.COM - ONLINE COLLABORATION/FILE SHARING	INFORMATION SERVICES	01	3,725.00
P17-01340	Woolery Enterprises, Inc.	5447 CUCUMBER & ONION SALAD 10/14/16	NUTRITION SERVICES DEPARTMENT	13	3,457.50
P17-01341	DAVID J ELLIOT & SON STILLWATER ORCHARDS	5448 FRESH PEARS 10/17/16	NUTRITION SERVICES DEPARTMENT	13	2,975.00
P17-01342	EAGLE EYE PRODUCE THE GRAPE GUYS	5450 FRESH GRAPES 10/17/16	NUTRITION SERVICES DEPARTMENT	13	2,652.00
P17-01343	SIERRA STRIPING INC	PLAYGROUND STRIPING	JOHN CABRILLO ELEMENTARY	01	875.00
P17-01344	U S BANK/SCUSD	Credit Card POS for Dev Fees	FACILITIES SUPPORT SERVICES	25	965.65
P17-01345	SELWAY MACHINE TOOL COMPANY	HAAS VERTICAL MACHINING CENTER MAD/ENG PROG-GREENE	CAREER & TECHNICAL PREPARATION	01	60,926.23
P17-01346	FRANKLIN COVEY CLIENT SALES IN C.	FRANKLIN COVEY LEADER IN ME MATS: EMPIRE	SCHOOL CLIMATE	01	1,949.69
P17-01347	SCHOOLS IN LLC	16-17 CARPETS - 2ND DLE	EDWARD KEMBLE ELEMENTARY	01	764.03
P17-01348	SCHOOL TECH INC	BASKETBALL NETS	SUTTERVILLE ELEMENTARY SCHOOL	01	56.15
P17-01349	VIRCO MANUFACTURING CORP	CHAIRS FOR STUDENTS; SAVED \$479.42	JOHN CABRILLO ELEMENTARY	01	957.75
P17-01350	SCHOOL OUTFITTERS DBA FAT CATA LOG	16 - 17 INSTRUCTIONAL CARPETS	EDWARD KEMBLE ELEMENTARY	01	1,876.64
P17-01351	SCHOOL OUTFITTERS DBA FAT CATA LOG	16-17 HEADPHONES	EDWARD KEMBLE ELEMENTARY	01	1,139.17
P17-01352	SACRAMENTO WHOLESALE	DEK GC10 VOLT GOLF CA	WEST CAMPUS	01	987.24
P17-01353	SACRAMENTO THEATRE CO c/o EDUCATION PROGRAM	STC-TO KILL A MOCKINGBIRD	SUTTER MIDDLE SCHOOL	01	3,625.00
P17-01354	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	BOWLING GREEN ELEMENTARY	09	475.20
P17-01355	CENGAGE LEARNING ATTN: ORDER FULFILLMENT	GALE Student Resources	ACADEMIC OFFICE	01	48,944.60
P17-01356	QUILL CORPORATION	TRAFFIC CONE CART	WILLIAM LAND ELEMENTARY	01	179.43

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01357	U S BANK/SCUSD	FITBITS	YOUTH DEVELOPMENT	01	2,372.07
P17-01358	OLSEN SAFETY EQUIPMENT	STUDENT MATERIALS FOR WOODSHOP	SAM BRANNAN MIDDLE SCHOOL	01	192.25
P17-01359	NORTHSTAR AV	LAMPS FOR LCD PROJECTORS IN CLASSROOMS	JOHN CABRILLO ELEMENTARY	01	672.70
P17-01360	NILES BIOLOGICAL	BIO LAB MATERIALS	LUTHER BURBANK HIGH SCHOOL	01	169.29
P17-01361	OFFICE DEPOT	SUPPLEMENTAL INSTRUCTIONAL SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	605.17
P17-01362	GOPHER SPORT	P.E. EQUIPMENT	JOHN CABRILLO ELEMENTARY	01	324.40
P17-01363	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASSROOM SUBSCRIPTIONS	EARL WARREN ELEMENTARY SCHOOL	01	469.96
P17-01364	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASSROOM SUBSCRIPTIONS - NEWS	EARL WARREN ELEMENTARY SCHOOL	01	441.00
P17-01365	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASSROOM SUBSCRIPTIONS NEWS - GRADE 5	EARL WARREN ELEMENTARY SCHOOL	01	535.50
P17-01366	GOPHER SPORT	PE SUPPLIES FOR JOHN MORES	JOHN MORSE THERAPEUTIC	01	2,251.17
P17-01367	SPORT SUPPLY GROUP, INC.	BASKETBALLS	ROSA PARKS MIDDLE SCHOOL	01	386.48
P17-01368	U S BANK/SCUSD	OFFICE SUPPLIES/STAPLES	INTEGRATED COMMUNITY SERVICES	01	189.74
P17-01369	OFFICE DEPOT	OFFICE/CLASSROOM SUPPLIES	INTEGRATED COMMUNITY SERVICES	01	104.21
P17-01370	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	SCHOLASTIC SUBSCRIPTIONS, KINDER RM 1 & 2	EARL WARREN ELEMENTARY SCHOOL	01	375.95
P17-01371	U S BANK/SCUSD	HMS FIELD TRIP TO UC DAVIS	HIRAM W. JOHNSON HIGH SCHOOL	01	660.00
P17-01372	U S BANK/SCUSD	CAL CARD REIMB	INTEGRATED COMMUNITY SERVICES	01	846.30
P17-01373	GRAINGER INC ACCOUNT #80927635 5	LIGHT BULBS NEEDED FOR AROUND SCHOOL	NEW TECH	09	63.42
P17-01374	GRAINGER INC ACCOUNT #80927635 5	CALIFORNIA FLAG	ENGINEERING AND SCIENCES HS	01	124.50
P17-01375	GRAINGER INC ACCOUNT #80927635 5	BACKPACK BLOWER, GAS, 651 CFM, 233 MPH	WEST CAMPUS	01	554.28
P17-01376	GRAINGER INC ACCOUNT #80927635 5	GYMNASIUM FAN	LEONARDO da VINCI ELEMENTARY	01	422.77
P17-01377	NASCO	PE INSTRUCTIONAL MATERIALS	ELDER CREEK ELEMENTARY SCHOOL	01	266.46
P17-01378	MOORE MEDICAL CORP ACCT 171864 7	EXAM GLOVES - CHIA CHA	CHILD DEVELOPMENT PROGRAMS	12	871.04
P17-01379	MOORE MEDICAL CORP ACCT 171864 7	SUPPLIES FOR NURSES OFFICE	CAROLINE WENZEL ELEMENTARY	01	134.42
P17-01380	MOORE MEDICAL CORP ACCT 171864 7	MEDICAL SUPPLIES OFFICE	EARL WARREN ELEMENTARY SCHOOL	01	56.24

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-01381	NILES BIOLOGICAL	FROGS FOR SCIENCE CLASS	ALBERT EINSTEIN MIDDLE SCHOOL	01	810.00
P17-01382	JONES SCHOOL SUPPLY CO INC	RECOGNITION AWARDS FOR STUDENTS	CAMELLIA BASIC ELEMENTARY	01	360.93
P17-01383	SWEETWATER ATTN: JIM SWAIN	SWEETWATER	GEO WASHINGTON CARVER	09	650.98
P17-01384	KIRK VIOLINS, INC	MUSIC CLASSROOM SUPPLIES(RC COMMUNITY GRANT)	A. M. WINN ELEMENTARY SCHOOL	01	1,963.00
P17-01385	CENTER FOR EDUCATION & EMPLOYMENT LAW	LEGAL PERIODICAL ON SCHOOL SAFETY ISSUES-RENEWAL	ADMIN-LEGAL COUNSEL	01	179.00
P17-01386	NWN CORPORATION	PURCHASE OF REPLACEMENT OFFICE FAX MACHINE	DAVID LUBIN ELEMENTARY SCHOOL	01	323.33
P17-01387	KLINE MUSIC INC	KLINES MUSIC	GEO WASHINGTON CARVER	09	759.45
P17-01388	NIMCO INC	TUPE- RED RIBBON MATERIALS	YOUTH DEVELOPMENT	01	2,400.93
P17-01389	UNIVERSITY OF CALIFORNIA DAVIS	AREA 3 WRITING PROJECT INVOICE	LEONARDO da VINCI ELEMENTARY	01	3,300.00
P17-01390	ADVANCEPIERRE FOODS	5457 BF CRUMBLE 10/26/16	NUTRITION SERVICES DEPARTMENT	13	4,070.00
P17-01391	STATE OF CA FOOD DISTRIBUTION	5473 CANNED USDA CORN 10/13/16	NUTRITION SERVICES DEPARTMENT	13	2,366.00
P17-01392	LA TAPATIA TORTILLERIA INC	5461 TACO SHELLS 11/11/16	NUTRITION SERVICES DEPARTMENT	13	4,238.00
P17-01393	LA TAPATIA TORTILLERIA INC	5462 TACO SHELLS 12/13/16	NUTRITION SERVICES DEPARTMENT	13	4,238.00
P17-01394	LA TAPATIA TORTILLERIA INC	5463 TACO SHELLS 02/07/17	NUTRITION SERVICES DEPARTMENT	13	4,238.00
P17-01395	NATES FINE FOODS	5470 PENNE 12/07/16	NUTRITION SERVICES DEPARTMENT	13	4,480.00
P17-01396	ECOLAB INC	DISH MACHINE CURTAINS FOR JOHN STILL MS	NUTRITION SERVICES DEPARTMENT	13	659.73
P17-01397	KAPLAN EARLY LEARNING COMPANY ACCT. #630500	FIRST 5- INFANT/TODDLER MATERIAL FOR HOMEVISITORS	CHILD DEVELOPMENT PROGRAMS	12	792.59
P17-01398	OFFICE DEPOT	IPAD COVERS	H.W. HARKNESS ELEMENTARY	01	276.02
TB17-00022	FOLLETT SCHOOL SOLUTIONS	Teacher Editions & World Lang Workbooks	CURRICULUM & PROF DEVELOP	01	3,064.92
TB17-00023	TEXTBOOK WAREHOUSE LLC	Secondary Language Arts Workbooks	CURRICULUM & PROF DEVELOP	01	4,219.02
TB17-00024	PEARSON EDUCATION INC	EnVision Math 5th Additional Textbooks	CURRICULUM & PROF DEVELOP	01	6,290.48
Total Number of POs			720	Total	13,196,552.60

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Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	538	11,222,305.08
09	Charter School	45	130,880.06
11	Adult Education	6	17,548.30
12	Child Development	32	36,240.94
13	Cafeteria	79	878,282.67
14	Deferred Maintenance	2	8,877.20
21	Building Fund	15	894,577.70
25	Developer Fees	1	965.65
49	Capital Proj for Blended Compo	2	6,875.00
		Total	13,196,552.60

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Includes Purchase Orders dated 09/15/2016 - 10/14/2016 ***

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B17-00052	2,500.00	01-5690	General Fund/Other Contracts, Rents, Leases	1,500.00
B17-00093	13,500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00-
B17-00156	5,000.00	13-4710	Cafeteria/Food	65,000.00-
B17-00214	8,000.00	01-5800	General Fund/Other Contractual Expenses	2,000.00-
B17-00253	20,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	5,000.00
B17-00263	3,250.00	13-5690	Cafeteria/Other Contracts, Rents, Leases	1,500.00
B17-00271	65,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	6,700.00-
B17-00275	225,000.00	01-5911	General Fund/Postage	25,000.00-
B17-00276	3,000.00	01-5800	General Fund/Other Contractual Expenses	2,000.00-
B17-00277	5,100.00	01-5690	General Fund/Other Contracts, Rents, Leases	1,000.00-
B17-00298	1,900.00	01-4320	General Fund/Non-Instructional Materials/Su	400.00
B17-00354	2,130.00	01-5800	General Fund/Other Contractual Expenses	130.00
B17-00363	1,500.00	01-5800	General Fund/Other Contractual Expenses	1,000.00
B17-00370	3,500.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00-
B17-00371	2,500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00
B17-00415	1,450.00	01-4320	General Fund/Non-Instructional Materials/Su	450.00
B17-00459	1,500.00	01-4332	General Fund/Oil	500.00
B17-00460	1,500.00	01-4330	General Fund/Transportation Supplies	500.00
B17-00491	686.77	01-4310	General Fund/Instructional Materials/Suppli	87.00
B17-00495	16,087.32	13-5690	Cafeteria/Other Contracts, Rents, Leases	6,799.46
B17-00545	9,500.00	01-4320	General Fund/Non-Instructional Materials/Su	3,000.00
B17-00582	11,300.00	01-4320	General Fund/Non-Instructional Materials/Su	10,000.00
B17-00600	1,966.02	01-4310	General Fund/Instructional Materials/Suppli	1,193.50
CHB17-00009	1,500.00	01-4320	General Fund/Non-Instructional Materials/Su	500.00
CHB17-00021	15,100.00	01-4320	General Fund/Non-Instructional Materials/Su	14,000.00-
CHB17-00076	7,500.00	01-4310	General Fund/Instructional Materials/Suppli	2,400.00
		01-4320	General Fund/Non-Instructional Materials/Su	1,350.00
			Total PO CHB17-00076	3,750.00
CHB17-00090	6,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
CHB17-00145	20,000.00	01-4320	General Fund/Non-Instructional Materials/Su	3,000.00-
CHB17-00157	18,000.00	01-4310	General Fund/Instructional Materials/Suppli	10,000.00
CHB17-00202	8,600.00	01-4310	General Fund/Instructional Materials/Suppli	1,600.00
CHB17-00218	33,000.00	01-4310	General Fund/Instructional Materials/Suppli	15,000.00
CHB17-00226	5,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB17-00276	3,200.00	01-4310	General Fund/Instructional Materials/Suppli	2,000.00
CHB17-00301	3,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CS15-00026	15,000.00	01-5800	General Fund/Other Contractual Expenses	3,000.00
CS16-00518	19,350.00	49-5800	Capital Proj for Blended Compo/Other Contractual Expenses	6,000.00
CS16-00563	213,462.62	01-6170	General Fund/Land Improvement	294.00

*** See the last page for criteria limiting the report detail.

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Page 33 of 34

Includes Purchase Orders dated 09/15/2016 - 10/14/2016 ***

PO Changes (continued)

	New PO Amount	Fund/ Object	Description	Change Amount
CS16-00646	74,996.57	01-6170	General Fund/Land Improvement	294.00
CS16-00677	7,347.00	01-6272	General Fund/Construction Management Fees	294.00
CS16-00678	20,875.66	01-6170	General Fund/Land Improvement	294.00
CS16-00682	6,739.20	01-6272	General Fund/Construction Management Fees	294.00
CS16-00691	68,901.43	21-6210	Building Fund/Architect/Engineering Fees	43,200.00
CS16-00704	7,397.70	01-6170	General Fund/Land Improvement	294.00
CS16-00821	3,182.50	01-6280	General Fund/Construction Testing	1,482.50
P16-04885	30,000.00	01-6200	General Fund/Buildings (Improvements)	2,500.00
P16-04981	227,302.50	01-6170	General Fund/Land Improvement	4,002.50
P16-04986	129,800.00	01-6170	General Fund/Land Improvement	1,800.00-
P16-05022	126,849.00	01-6200	General Fund/Buildings (Improvements)	7,085.00
P16-05042	29,500.00	01-6200	General Fund/Buildings (Improvements)	2,500.00
Total PO Changes				19,443.96

Information is further limited to: (Minimum Amount = (999,999.99))

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE



Date: December 8, 2016

To: Jose L. Banda, Superintendent

From: Gerardo Castillo, Chief Business Officer

Subject: REPORT ON CONTRACTS WITHIN THE EXPENDITURE LIMITATIONS
SPECIFIED IN PCC 20111

The following contracts were issued August 1, 2016 through September 30, 2016

SERVICE AGREEMENTS

REGISTER NO.	VENDOR	DESCRIPTION	AMOUNT
SA17-00119	Sacramento Youth Symphony	9/1/16 - 6/30/17: Provide "Overture String Project" a string music instruction program to Fr. K.B. Kenny & Pacific ES students.	\$44,475 General Funds
SA17-00155	Friends of the Art Commission	9/1/16 - 6/30/17: Develop & provide arts education in 15 K-8 classrooms of the district's choosing; and provide 30 arts education exposure experiences to same students.	\$21,548 General Funds
SA17-00177	J. Webb Consulting	9/1/16 - 6/30/17: Serve as site literacy coach for Bowling Green McCoy Academy	\$40,000 LCFF Funds
SA17-00181	Premier Management Group	2/1/16 - 8/26/16: Construction Management Services for the refurbishment and installation of Class Size Reduction portables at eight school sites.	\$56,000 Measure Q Funds
SA17-00182	Premier Management Group	5/1/16 - 9/31/16: Construction Management Services for the Core Academic Renovation Project at C.K. McClatchy HS (Phase I).	\$28,000 Measure Q Funds
SA17-00183	Premier Management Group	5/1/16 - 9/31/16: Construction Management Services for the Core Academic Renovation Project at Kit Carson MS (Phase I).	\$48,000 Measure Q Funds

SA17-00184	Premier Management Group	5/1/16 - 9/31/16: Construction Management Services for the S.T.E.A.M. Academy Renovation Project at Washington ES.	\$34,000 Measure Q Funds
SA17-00186	Premier Management Group	5/1/16 - 9/31/16: Construction Management Services for the Installation of Two-Story Classroom Building at William Land ES.	\$46,000 Measure Q Funds
SA17-00195	Elaine Talley	9/1/16 - 6/30/17: Independent Resolution Services as needed.	\$50,000 General Funds
SA17-00200	College Board	9/1/16 - 6/30/17: PSAT Renewal for 2016/17 school year.	\$38,785 General Funds
SA17-00202	National Equity Project	9/14/16 - 5/31/17: Provide executive coaching and strategy design to Area Superintendents.	\$73,800 LCFF Funds
SA17-00226	Pebble Creek Labs	9/1/16 - 6/30/17: Student achievement programming and professional development for students & staff at Luther Burbank HS.	\$42,000 Title I Funds
SA17-00232	UC Davis	9/1/16 - 6/30/17: Evaluate and implement chronic absenteeism intervention strategies.	\$53,276 Chronic Absence Funds
SA17-00256	United College Action Network	9/1/16 - 6/30/17: Continue educational support and outreach program to assist students desiring to enroll in African American Colleges.	\$75,000 General Funds
SA17-00285	Earth Mama Healing	9/1/16 - 6/30/17: Provide "We Inspire Girls" and "My Dream Academy" programs to students at Parkway, Rosa Parks, John Still, Albert Einstein, Health Professions, Luther Burbank and Rosemont Schools.	\$42,000 21st Century Comm Ctr Learning Funds; TUPE Funds
SA17-00286	Michael Brim	9/1/16 - 6/30/17: Provide Cypher Hip Hop Workshops to students at Leataata Floyd, Fern Bacon, Kit Carson, Rosa Park, Will C. Wood and Health Professions Schools.	\$46,400 21st Century Comm Ctr Learning Funds; ASES Funds
S17-00001	Heartspring	Master Contract for Non-Public School or Agency Services for the 2016/17 school year. (Residential Placement)	\$200,000 Special Education Funds
S17-00002	The Devereaux Foundation (Texas)	Master Contract for Non-Public School or Agency Services for the 2016/17 school year. (Residential Placement)	\$200,000 Special Education Funds

S17-00003	Aldar Academy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$330,000 Special Education Funds
S17-00004	Applied Behavior Consultants	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$1,000,000 Special Education Funds
S17-00005	Giving Tree	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$750,000 Special Education Funds
S17-00006	Capitol Academy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$525,000 Special Education Funds
S17-00007	Capitol Elementary	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$350,000 Special Education Funds
S17-00008	CCHAT Center	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$100,000 Special Education Funds
S17-00009	Guiding Hands School	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$850,000 Special Education Funds
S17-00010	Land Park Academy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$1,500,000 Special Education Funds
S17-00011	Northern Calif Preparatory School	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$850,000 Special Education Funds
S17-00012	Odyssey Learning Center	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$850,000 Special Education Funds
S17-00013	Placer Learning Center	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$36,000 Special Education Funds
S17-00014	Point Quest Education	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$850,000 Special Education Funds

S17-00015	Sierra Foothills Academy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$124,000 Special Education Funds
S17-00016	Sierra Schools	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$750,000 Special Education Funds
S17-00017	Access Language Connection	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$46,000 Special Education Funds
S17-00018	Action Supportive Care Service	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$800,000 Special Education Funds
S17-00019	American River Speech	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$30,000 Special Education Funds
S17-00020	Applied Behavior Consultants	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$300,000 Special Education Funds
S17-00021	Behavioral Education for Children with Autism	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$175,000 Special Education Funds
S17-00022	B.E.S.T. Consulting	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$28,000 Special Education Funds
S17-00023	Bright Start Therapies	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$38,000 Special Education Funds
S17-00024	Burger Physical Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$8,700 Special Education Funds
S17-00025	Capitol Autism Services	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$50,000 Special Education Funds
S17-00026	Carolyn Ecker (OT)	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$20,000 Special Education Funds

S17-00027	Center for Autism & Related Disorders	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$7,500 Special Education Funds
S17-00028	Easter Seals	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$215,000 Special Education Funds
S17-00029	Advance Kids	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$850,000 Special Education Funds
S17-00030	Hear Say Speech & Language	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$205,000 Special Education Funds
S17-00031	Capuchino Therapy Group	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$32,000 Special Education Funds
S17-00032	Jabbergym	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$1,200,000 Special Education Funds
S17-00033	Jabbergym	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$150,000 Special Education Funds
S17-00034	Jane Johnson Speech Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$37,000 Special Education Funds
S17-00035	Laguna Physical Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$155,000 Special Education Funds
S17-00036	Learning Solutions	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$1,000,000 Special Education Funds
S17-00037	Maverick Education	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$80,000 Special Education Funds
S17-00038	Music to Grow On	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$75,000 Special Education Funds
S17-00039	Talking Too	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$19,000 Special Education Funds
S17-00040	Northern Calif Children's Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$100,000 Special Education Funds

S17-00041	Northern Calif Rehab	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$200,000 Special Education Funds
S17-00042	Occupational Therapy for Children	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$150,000 Special Education Funds
S17-00043	Pacific Autism Learning Svcs	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$175,000 Special Education Funds
S17-00044	Kaary Ogard, MS	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$5,200 Special Education Funds
S17-00045	Growing Healthy Children Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$188,000 Special Education Funds
S17-00046	Sierra Pediatric Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$4,800 Special Education Funds
S17-00047	Speech/Language Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$75,000 Special Education Funds
S17-00048	Speech Pathology Group	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$600,000 Special Education Funds
S17-00049	Therapeutic Pathways	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$305,000 Special Education Funds
S17-00050	Theraplay	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$80,000 Special Education Funds
S17-00053	Heritage, RTC	Master Contract for Non-Public School or Agency Services for the 2016/17 school year. (Residential Placement)	\$175,000 Special Education Funds
S17-00055	Villa Santa Maria	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$28,000 Special Education Funds
B17-00546	Music Works Therapy	Master Contract for Non-Public School or Agency Services for the 2016/17 school year.	\$46,500 Special Education Funds

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	REGULAR ENROLLMENT			Special Education Grades K-6	TOTAL MONTH END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Kdgn	Grades 1-3	Grades 4-6				2016-2017 Actual Attendance	Cum Attd Days /36 2016-2017	PERCENTAGE 2016-2017
Abraham Lincoln Elementary	74	206	195	4	479	95.23%	450.11	95.64%	
Alice Birney Waldorf-Inspired K8	79	177	179	0	435	96.26%	422.50	96.65%	
Bret Harte Elementary	24	104	128	33	289	95.70%	274.58	95.33%	
Caleb Greenwood	73	239	178	5	495	97.02%	476.58	97.26%	
Camellia Basic Elementary	74	186	189	8	457	98.53%	453.67	98.60%	
Capital City School	3	14	26	0	43	95.96%	32.53	92.64%	
Caroline Wenzel Elementary	40	105	119	47	311	95.53%	294.78	95.45%	
Cesar Chavez ES	0	0	391	14	405	96.77%	387.33	96.68%	
Crocker/Riverside Elementary	94	280	293	0	667	96.86%	642.97	97.37%	
David Lubin Elementary	91	203	232	23	549	95.81%	519.25	96.09%	
Earl Warren Elementary	47	182	222	16	467	97.20%	458.92	97.39%	
Edward Kemble Elementary	168	372	0	8	548	96.22%	527.11	96.28%	
Elder Creek Elementary	96	322	345	0	763	96.81%	742.92	96.91%	
Ethel I Baker Elementary	118	284	313	0	715	94.06%	664.89	95.08%	
Ethel Phillips Elementary	69	218	228	14	529	96.02%	501.67	96.28%	
Father Keith B Kenny K-8 School	66	161	134	0	361	94.89%	337.67	95.03%	
Genevieve Didion Elementary	70	204	212	12	498	97.74%	484.94	97.77%	
Golden Empire Elementary	72	239	261	15	587	97.02%	571.11	97.22%	
H W Harkness Elementary	66	145	150	9	370	96.99%	357.06	97.05%	
Hollywood Park Elementary	47	137	125	45	354	96.02%	336.81	96.34%	
Home/Hospital	12	18	51	8	89	100.00%	23.45	100.00%	
Hubert H. Bancroft Elementary	96	164	196	21	477	95.26%	454.19	95.92%	
Isador Cohen Elementary	37	105	108	8	258	95.36%	242.58	95.61%	
James W Marshall Elementary	57	163	185	20	425	96.94%	409.78	97.10%	
John Bidwell Elementary	46	143	161	11	361	96.73%	337.11	97.20%	
John Cabrillo Elementary	42	134	147	48	371	95.53%	357.53	95.89%	
John D Sloat Elementary	51	92	89	22	254	94.50%	232.08	95.09%	
John H. Still K-8	107	291	271	11	680	95.05%	654.44	95.68%	
John Morse Therapeutic Center	0	0	0	38	38	93.23%	35.11	94.40%	
Leataata Floyd Elementary	55	153	118	18	344	94.41%	332.17	95.06%	
Leonardo da Vinci K - 8 School	119	281	282	38	720	96.94%	699.19	97.16%	
Mark Twain Elementary	46	121	141	24	332	95.97%	324.31	96.13%	
Martin Luther King Jr Elementary	33	139	160	33	365	94.30%	344.81	95.23%	
Matsuyama Elementary	72	278	271	10	631	96.71%	614.39	97.28%	
Nicholas Elementary	99	260	283	17	659	95.83%	629.69	95.95%	
O W Erlewine Elementary	54	124	135	14	327	95.56%	300.81	96.16%	
Oak Ridge Elementary	84	257	240	5	586	95.03%	553.28	95.51%	
Pacific Elementary	132	306	280	0	718	95.87%	688.69	96.17%	
Parkway Elementary School	88	233	244	32	597	94.03%	571.39	94.73%	
Peter Burnett Elementary	74	229	255	24	582	96.61%	560.47	96.61%	
Phoebe A Hearst Elementary	97	287	286	0	670	97.50%	650.56	97.90%	
Pony Express Elementary	36	163	187	11	397	96.36%	382.53	96.62%	
Rosa Parks K-8 School	48	143	165	12	368	95.57%	352.50	96.06%	
Sequoia Elementary	60	177	225	7	469	96.74%	457.83	97.12%	
Success Academy K-8	0	0	9	0	9	88.27%	8.25	90.00%	
Susan B Anthony Elementary	47	146	124	0	317	97.93%	309.86	97.90%	
Sutterville Elementary	57	194	270	6	527	97.31%	507.36	97.67%	
Tahoe Elementary	66	130	128	36	360	94.76%	308.22	94.76%	
Theodore Judah Elementary	96	215	232	17	560	97.30%	539.83	97.33%	
Washington Elementary	68	69	55	0	192	95.56%	181.03	96.39%	
William Land Elementary	57	197	153	0	407	97.53%	394.14	97.65%	
Woodbine Elementary	24	112	132	20	288	95.91%	280.00	96.28%	
TOTAL ELEMENTARY SCHOOLS	3,379	9,238	9,654	783	23,054	96.15%	22,012.12	96.47%	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	REGULAR ENROLLMENT			Special Education Grades 7-8	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Grade 7	Grade 8	Total Grades 7-8			2016-2017 Actual Attendance	Cum Attd Days/36 2016-2017	PERCENTAGE 2016-2017
A M Winn Elementary K-8 Waldorf	22	15	37	0	37	96.69%	34.36	96.26%
Albert Einstein MS	330	345	675	45	720	96.47%	692.94	97.01%
Alice Birney Waldorf-Inspired K8	56	58	114	0	114	96.00%	111.36	96.46%
C K McClatchy HS	0	1	1	0	1	100.00%	1.00	100.00%
California MS	443	446	889	14	903	95.96%	871.64	96.40%
Capital City School	13	23	36	0	36	96.34%	30.33	91.30%
Father Keith B Kenny K-8 School	22	15	37	0	37	96.26%	38.14	97.79%
Fern Bacon MS	368	374	742	21	763	96.45%	729.78	96.63%
Genevieve Didion Elementary	59	54	113	0	113	97.91%	109.31	98.20%
Home/Hospital	11	15	26	1	27	100.00%	5.69	100.00%
John H. Still K-8	137	123	260	21	281	97.37%	274.94	97.76%
John Morse Therapeutic Center	0	0	0	18	18	93.33%	17.06	92.61%
Kit Carson MS	161	159	320	21	341	94.37%	318.00	94.50%
Leonardo da Vinci K - 8 School	63	59	122	14	136	97.95%	135.47	97.97%
Martin Luther King Jr Elementary	47	40	87	0	87	96.93%	83.33	97.12%
Rosa Parks K-8 School	214	188	402	45	447	95.84%	427.19	96.19%
Sam Brannan MS	205	230	435	52	487	95.71%	465.94	96.01%
School of Engineering and Science	128	111	239	0	239	97.32%	232.58	97.28%
Success Academy K-8	1	4	5	1	6	90.98%	5.47	90.37%
Sutter MS	569	575	1144	35	1179	97.78%	1148.06	97.98%
Will C Wood MS	317	307	624	20	644	96.46%	623.86	96.80%
TOTAL MIDDLE SCHOOLS	3,166	3,142	6,308	308	6,616	96.53%	6,356.47	96.80%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 TRADITIONAL SCHOOLS

HIGH SCHOOLS	REGULAR ENROLLMENT					Total Grade 9-12	Special Education Grades 9-12	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12					2016-2017 Actual Attendance	Cum Attd Days/36 2016-2017
American Legion HS	270	0	0	0	0	270	0	270	83.86%	225.00	85.16%
Arthur A. Benjamin Health Prof	0	60	59	41	38	198	13	211	93.58%	199.08	94.15%
C K McClatchy HS	0	587	540	536	520	2183	86	2269	96.58%	2126.28	96.18%
Capital City School	0	15	50	71	141	277	0	277	89.19%	235.19	85.76%
Hiram W Johnson HS	0	404	338	333	318	1393	150	1543	93.73%	1411.89	94.15%
Home/Hospital	0	15	23	16	8	62	10	72	100.00%	16.33	100.00%
John F Kennedy HS	0	556	576	477	510	2119	100	2219	96.86%	2104.61	97.23%
Kit Carson MS	0	45	39	30	0	114	0	114	94.64%	108.06	94.79%
Luther Burbank HS	0	393	408	408	375	1584	160	1744	93.98%	1594.86	94.45%
Rosemont HS	0	377	345	331	262	1315	85	1400	95.49%	1327.17	96.18%
School of Engineering and Science	0	88	72	60	48	268	0	268	97.93%	263.56	97.77%
The Academy	0	1	21	5	0	27	0	27	81.64%	21.61	82.59%
West Campus HS	0	226	208	226	196	856	0	856	98.02%	842.61	98.42%
TOTAL HIGH SCHOOLS	270	2,767	2,679	2,534	2,416	10,666	604	11,270	95.23%	10,476.25	95.44%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2016-2017 Actual Attendance	Cum Attd Days/36	PERCENTAGE 2016-2017
			2016-2017	
ELEMENTARY	23,054	96.15%	22,012	96.48%
MIDDLE	6,616	96.53%	6,356	96.81%
HIGH SCHOOL	11,270	95.23%	10,476	95.45%
TOTAL ALL DISTRICT SEGMENTS	40,940	95.97%	38,845	96.25%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
CHARTER SCHOOLS

2016-2017 DEPENDENT CHARTER SCHOOLS	REGULAR ENROLLMENT					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2016-2017 Actual Attendance	2016-2017	PERCENTAGE 2016-2017
Bowling Green-Mc Coy	60	209	188	0	0	8	465	96.73%	450.64	97.07%
Bowling Green-Chacon	52	152	151	0	0	0	355	97.86%	346.86	97.96%
George W. Carver SAS	0	0	0	0	287	7	294	94.55%	281.06	95.36%
New Joseph Bonnheim Charter	34	136	116	0	0	0	286	96.25%	267.39	96.46%
New Tech High	0	0	0	0	181	6	187	95.73%	180.77	96.55%
The Met High School	0	0	0	0	280	0	280	98.39%	273.33	97.83%
TOTAL DEPENDENT CHARTER SCHOOLS	146	497	455	0	748	21	1,867	96.69%	1,800.04	96.93%

2016-2017 INDEPENDENT CHARTER SCHOOLS	REGULAR ENROLLMENT					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2016-2017 Actual Attendance	2016-2017	PERCENTAGE 2016-2017
CA Montessori Project Capitol Campus	44	126	107	45	0		322	97.41%	313.97	97.31%
Capitol Collegiate Academy	69	143	70	0	0		282	95.87%	267.50	96.07%
Aspire Capitol Heights Academy	48	142	107	0	0		297	95.96%	279.14	96.46%
Language Academy	84	199	198	84	0		565	97.48%	552.96	97.93%
Oak Park Prep	0	0	0	138	0		138	96.80%	134.56	97.31%
PS 7 Elementary	68	142	206	145			561	95.26%	528.86	95.71%
Sacramento Charter HS	0	0	0	0	905		905	95.79%	866.53	96.30%
Sol Aureus College Preparatory	49	148	95	40	0		332	96.66%	320.03	97.06%
Yav Pem Suab Academy	62	197	200	0	0		459	97.64%	430.35	97.51%
TOTAL INDEPENDENT CHARTER SCHOOLS	424	1,097	983	452	905	-	3,861	96.54%	3,693.90	96.85%

TOTAL CHARTER SCHOOLS	570	1,594	1,438	452	1,653	21	5,728	96.61%	5,493.94	96.89%
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	HOURS EARNED			2016-2017 CUMULATIVE ADA		
		CONCURRENT	OTHER	TOTAL	CONCURRENT	OTHER	TOTAL
A. Warren McClaskey Adult Center	656		24,421.00	24,421.00		141.56	141.56
Charles A. Jones Career & Education Center	752		41,960.00	41,960.00		248.04	248.04
TOTAL ADULT EDUCATION	1,408		66,381.00	66,381.00		389.60	389.60

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	REGULAR CLASS ENROLLMENT							TOTAL
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	REGULAR
A M Winn Elementary K-8 Waldorf	48	43	49	44	51	56	44	335
Abraham Lincoln Elementary	74	70	70	66	66	65	64	475
Alice Birney Waldorf-Inspired K8	79	53	62	62	59	61	59	435
Bret Harte Elementary	24	35	35	34	41	41	46	256
Caleb Greenwood	73	72	95	72	64	59	55	490
Camellia Basic Elementary	74	67	59	60	60	59	70	449
Capital City School	3	4	6	4	4	11	11	43
Caroline Wenzel Elementary	40	33	37	35	31	51	37	264
Cesar Chavez ES	0	0	0	0	133	144	114	391
Crocker/Riverside Elementary	94	94	93	93	97	99	97	667
David Lubin Elementary	91	81	50	72	82	72	78	526
Earl Warren Elementary	47	58	56	68	61	77	84	451
Edward Kemble Elementary	168	133	132	107	0	0	0	540
Elder Creek Elementary	96	112	101	109	114	117	114	763
Ethel I Baker Elementary	118	111	83	90	115	99	99	715
Ethel Phillips Elementary	69	72	71	75	84	68	76	515
Father Keith B Kenny K-8 School	66	61	55	45	43	59	32	361
Genevieve Didion Elementary	70	68	71	65	60	78	74	486
Golden Empire Elementary	72	72	81	86	86	94	81	572
H W Harkness Elementary	66	52	50	43	52	48	50	361
Hollywood Park Elementary	47	50	46	41	44	31	50	309
Home/Hospital	12	3	3	12	16	15	20	81
Hubert H. Bancroft Elementary	96	48	58	58	66	54	76	456
Isador Cohen Elementary	37	34	36	35	40	32	36	250
James W Marshall Elementary	57	66	48	49	53	70	62	405
John Bidwell Elementary	46	47	48	48	51	45	65	350
John Cabrillo Elementary	42	42	45	47	47	52	48	323
John D Sloat Elementary	51	28	27	37	24	34	31	232
John H. Still K-8	107	105	95	91	89	102	80	669
John Morse Therapeutic Center	0	0	0	0	0	0	0	0
Leataata Floyd Elementary	55	63	46	44	46	46	26	326
Leonardo da Vinci K - 8 School	119	93	93	95	94	95	93	682
Mark Twain Elementary	46	48	35	38	45	53	43	308
Martin Luther King Jr Elementary	33	47	38	54	46	65	49	332
Matsuyama Elementary	72	94	92	92	90	86	95	621
Nicholas Elementary	99	92	96	72	99	99	85	642
O W Erlewine Elementary	54	38	41	45	40	44	51	313
Oak Ridge Elementary	84	94	83	80	73	78	89	581
Pacific Elementary	132	96	109	101	107	87	86	718
Parkway Elementary School	88	80	93	60	78	82	84	565
Peter Burnett Elementary	74	72	85	72	64	98	93	558
Phoebe A Hearst Elementary	97	96	95	96	94	94	98	670
Pony Express Elementary	36	48	66	49	53	68	66	386
Rosa Parks K-8 School	48	47	49	47	45	60	60	356
Sequoia Elementary	60	60	54	63	72	87	66	462
Success Academy K-8	0	0	0	0	1	2	6	9
Susan B Anthony Elementary	47	65	46	35	48	41	35	317
Sutterville Elementary	57	72	70	52	87	92	91	521
Tahoe Elementary	66	48	40	42	50	45	33	324
Theodore Judah Elementary	96	71	72	72	85	74	73	543
Washington Elementary	68	24	23	22	19	20	16	192
William Land Elementary	57	66	58	73	63	57	33	407
Woodbine Elementary	24	36	37	39	40	42	50	268
TOTAL	3,379	3,164	3,083	2,991	3,172	3,308	3,174	22,271

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	354	514	12137	12651	95.94%
Abraham Lincoln Elementary	479	738	16204	16942	95.64%
Alice Birney Waldorf-Inspired K8	435	528	15210	15738	96.65%
Bret Harte Elementary	289	484	9885	10369	95.33%
Caleb Greenwood	495	484	17157	17641	97.26%
Camellia Basic Elementary	457	232	16332	16564	98.60%
Capital City School	43	93	1171	1264	92.64%
Caroline Wenzel Elementary	311	506	10612	11118	95.45%
Cesar Chavez ES	405	479	13944	14423	96.68%
Crocker/Riverside Elementary	667	625	23147	23772	97.37%
David Lubin Elementary	549	761	18693	19454	96.09%
Earl Warren Elementary	467	442	16521	16963	97.39%
Edward Kemble Elementary	548	733	18976	19709	96.28%
Elder Creek Elementary	763	854	26745	27599	96.91%
Ethel I Baker Elementary	715	1239	23936	25175	95.08%
Ethel Phillips Elementary	529	697	18060	18757	96.28%
Father Keith B Kenny K-8 School	361	636	12156	12792	95.03%
Genevieve Didion Elementary	498	398	17458	17856	97.77%
Golden Empire Elementary	587	589	20560	21149	97.22%
H W Harkness Elementary	370	391	12854	13245	97.05%
Hollywood Park Elementary	354	461	12125	12586	96.34%
Home/Hospital	89	0	844.05	844.05	100.00%
Hubert H. Bancroft Elementary	477	696	16351	17047	95.92%
Isador Cohen Elementary	258	401	8733	9134	95.61%
James W Marshall Elementary	425	441	14752	15193	97.10%
John Bidwell Elementary	361	350	12136	12486	97.20%
John Cabrillo Elementary	371	552	12871	13423	95.89%
John D Sloat Elementary	254	431	8355	8786	95.09%
John H. Still K-8	680	1064	23560	24624	95.68%
John Morse Therapeutic Center	38	75	1264	1339	94.40%
Leataata Floyd Elementary	344	621	11958	12579	95.06%
Leonardo da Vinci K - 8 School	720	735	25171	25906	97.16%
Mark Twain Elementary	332	470	11675	12145	96.13%
Martin Luther King Jr Elementary	365	622	12413	13035	95.23%
Matsuyama Elementary	631	619	22118	22737	97.28%
Nicholas Elementary	659	956	22669	23625	95.95%
O W Erlewine Elementary	327	432	10829	11261	96.16%
Oak Ridge Elementary	586	936	19918	20854	95.51%
Pacific Elementary	718	988	24793	25781	96.17%
Parkway Elementary School	597	1144	20570	21714	94.73%
Peter Burnett Elementary	582	708	20177	20885	96.61%
Phoebe A Hearst Elementary	670	502	23420	23922	97.90%
Pony Express Elementary	397	482	13771	14253	96.62%
Rosa Parks K-8 School	368	520	12690	13210	96.06%
Sequoia Elementary	469	489	16482	16971	97.12%
Success Academy K-8	9	33	297	330	90.00%
Susan B Anthony Elementary	317	239	11155	11394	97.90%
Sutterville Elementary	527	435	18265	18700	97.67%
Tahoe Elementary	360	614	11096	11710	94.76%
Theodore Judah Elementary	560	533	19434	19967	97.33%
Washington Elementary	192	244	6517	6761	96.39%
William Land Elementary	407	342	14189	14531	97.65%
Woodbine Elementary	288	389	10080	10469	96.28%
TOTAL	23,054	28,947	792,436	821,383	96.48%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 CUMULATIVE TOTAL ABSENCES

MIDDLE	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	37	48	1237	1285	96.26%
Albert Einstein MS	720	770	24946	25716	97.01%
Alice Birney Waldorf-Inspired K8	114	147	4009	4156	96.46%
C K McClatchy HS	1	0	36	36	100.00%
California MS	903	1173	31379	32552	96.40%
Capital City School	36	104	1092	1196	91.30%
Father Keith B Kenny K-8 School	37	31	1373	1404	97.79%
Fern Bacon MS	763	917	26272	27189	96.63%
Genevieve Didion Elementary	113	72	3935	4007	98.20%
Home/Hospital	27	0	205	205	100.00%
John H. Still K-8	281	227	9898	10125	97.76%
John Morse Therapeutic Center	18	49	614	663	92.61%
Kit Carson MS	341	666	11448	12114	94.50%
Leonardo da Vinci K - 8 School	136	101	4877	4978	97.97%
Martin Luther King Jr Elementary	87	89	3000	3089	97.12%
Rosa Parks K-8 School	447	609	15379	15988	96.19%
Sam Brannan MS	487	698	16774	17472	96.01%
School of Engineering and Science	239	234	8373	8607	97.28%
Success Academy K-8	6	21	197	218	90.37%
Sutter MS	1179	851	41330	42181	97.98%
Will C Wood MS	644	743	22459	23202	96.80%
TOTAL	6,616	7,550	228,833	236,383	96.81%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2016
 CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	270	1412	8100	9512	85.16%
Arthur A. Benjamin Health Prof	211	445	7167	7612	94.15%
C K McClatchy HS	2269	3038	76546	79584	96.18%
Capital City School	277	1406	8467	9873	85.76%
Hiram W Johnson HS	1543	3159	50828	53987	94.15%
Home/Hospital	72	0	587.75	587.75	100.00%
John F Kennedy HS	2219	2159	75766	77925	97.23%
Kit Carson MS	114	214	3890	4104	94.79%
Luther Burbank HS	1744	3374	57415	60789	94.45%
Rosemont HS	1400	1896	47778	49674	96.18%
School of Engineering and Science	268	216	9488	9704	97.77%
The Academy	27	164	778	942	82.59%
West Campus HS	856	488	30334	30822	98.42%
TOTAL	11,270	17,971	377,145	395,116	95.45%

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
TOTAL ALL SCHOOLS	40,940	54,468	1,398,414	1,452,882	96.25%