



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, March 16, 2017

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2016/17-16

Allotted Time

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

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

3.0 CLOSED SESSION

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

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

- a) Existing litigation pursuant to subdivision (a) of Government Code section 54956.9 (Workers' Compensation Case No. ADJ3271184; and Case Nos. ADJ4368102, ADJ2204662, ADJ2252935, ADJ3096663; OAH Case Nos. 2016090022, 2016100637, 2016120759, and 2016120761)
- b) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9
- c) 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 54957 - Public Employment
a) Superintendent*

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

The Pledge of Allegiance will be led by Joseph Nguyen, a Fifth grade student from Earl Warren Elementary.

- *Presentation of Certificate by Member Minnick.*

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 *Approve Resolution No. 2934: In Recognition of National Women’s History Month (Jessie Ryan)* 5 minutes
- 7.2 *Approve Resolution No. 2933: In Support of Retaining Adult Education (José L. Banda)* 5 minutes
- 7.3 *Approve Resolution No. 2935: In Recognition of the Life and Memory of César E. Chávez (Mai Vang)* 5 minutes

7:00 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.

7:15 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 Consolidated Application 2016-2017 Winter Report (Dr. Iris Taylor and Lisa Hayes)
- 9.1d Approve Sacramento City Unified Teacher Induction Approval of Sponsorship (Dr. Iris Taylor and Corrie Buckmaster Celeste)
- 9.1e Approve Transitional (Early) Kindergarten Waiver Application to Comply with Education Code 37202: Equity Length of Time (Dr. Iris Taylor and John Conway)
- 9.1f Approve Business and Financial Report: Warrants and Checks Issued for the Period of February 2017 (Gerardo Castillo, CPA)
- 9.1g Approve Nominee for Sacramento County Treasury Oversight Committee (José L. Banda)
- 9.1h Approve Resolution No. 2932: Resolution Regarding Board Stipends (Jay Hansen)
- 9.1i Approve Minutes of the February 16, 2017, Board of Education Meeting (José L. Banda)

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

- | | | |
|-----------|--|--|
| 7:17 p.m. | 10.1 Approve Resolution No. 2928: Renewal Charter Petition for George Washington Carver School of Arts and Science (Jack Kraemer and Allegra Alessandri) | Action
10 minute presentation
10 minute discussion |
| 7:37 p.m. | 10.2 Approve Resolution No. 2929: Renewal Charter Petition for The Met Sacramento High School (Jack Kraemer and Vince Wolfe) | Action
10 minute presentation
10 minute discussion |
| 7:57 p.m. | 10.3 Approve Resolution No. 2924: Closing of the Retiree Fund (Gerardo Castillo, CPA) | Conference/Action
3 minute presentation
3 minute discussion |
| 8:03 p.m. | 10.4 2016-17 Second Interim Financial Report (Gerardo Castillo, CPA) | Conference/Action
10 minute presentation
10 minute discussion |
| 8:23 p.m. | 10.5 Approve Nutrition Services Center, Campus Design (Cathy Allen) | Conference/Action
10 minute presentation
5 minute discussion |



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 7.1

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2934: In Recognition of National Women's History Month, March 2017

- 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. 2934: National Women's History Month for March 2017.

Background/Rationale: March has been designated as National Women's History Month. The Resolution recognizes the important historical and ongoing contributions of women in our society.

Financial Considerations: N/A

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Resolution No. 2934

Estimated Time of Presentation: 5 minutes

Submitted by: Jessie Ryan, Board First Vice President

Approved by: José L. Banda, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

RESOLUTION NO. 2934

RECOGNITION OF NATIONAL WOMEN’S HISTORY MONTH

WHEREAS, American women of every race, class, and ethnic background have made historic contributions to our Nation and community in countless recorded and unrecorded ways;

WHEREAS, American women have played and continue to play critical economic, cultural, and social role in every sphere of the life of the Nation by constituting a significant portion of the labor force working inside and outside of the home;

WHEREAS, American women have played a unique role throughout the history of the Nation by providing the majority of the volunteer labor force of the Nation;

WHEREAS, American women were particularly important in the establishment of early charitable, philanthropic, and cultural institutions in our Nation;

WHEREAS, American women of every race, class, and ethnic background served as early leaders in the forefront of every major progressive social change movement;

WHEREAS, American women have served our country courageously in the military;

WHEREAS, American women have been leaders, not only in securing their own rights of suffrage and equal opportunity, but also in the abolitionist, emancipation, labor, civil rights, and other movements; and

WHEREAS, despite these contributions, the role of American women in history has been consistently overlooked and undervalued, in the literature, teaching and study of American history:

NOW, THEREFORE, BE IT RESOLVED by the Sacramento City Unified School District Board of Education, that March is designated as “Women’s History Month.” The Superintendent is called to observe March as Women’s History Month with appropriate programs, ceremonies, and activities throughout the district

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 16th day of March, 2017, by the following vote:

AYES: ____

NOES: ____

ABSTAIN: ____

ABSENT: ____

ATTESTED TO:

Josè L. Banda
Secretary of the Board of Education

Jay Hansen
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 7.2

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2933: In Support of Retaining Adult Education

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

Division: Adult Education

Recommendation: The Sacramento City Unified Board of Education is requested to approve the attached resolution 2933 in support of sustaining funding for adult education.

Background/Rationale: Currently the funding for adult education is through the Adult Education Basic Grant (AEBG). Perception regarding the term “grant” is proving to be problematic both with the community college districts, K12 school districts, and individual adult schools as it implies a finite funding source. This resolution is in support of and advocacy for clear legislated language and accompanying on-going state funding for Adult Education. Programs in adult education provide an invaluable opportunity for adult students to earn certificates and apprenticeships in a variety of Career Technical Education (CTE) fields, acquire English language proficiency, and achieve a High School Equivalency with the ultimate goal of attaining gainful employment.

Financial Considerations: None

LCAP Goals: College and Career Ready Students

Documents Attached:

Adult Education Resolution

Estimated Time of Presentation: NA

Submitted by: Iris Taylor, Ed.D. Chief Academic Officer;
Susan Gilmore, Ph.D. Director, Adult Education

Approved by: José Banda, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

RESOLUTION 2933.

In Support of Retaining Adult Education in K-12

WHEREAS, the first recorded adult education class in California was held in the basement of St. Mary's Cathedral in San Francisco in 1856. The class was authorized by the San Francisco Board of Education to teach English to Irish, Italian, and Chinese immigrants. John Swett, who was the first volunteer teacher for the class, later became a State Superintendent of Public Instruction; and

WHEREAS, Adult Schools have been called upon on numerous occasions to assist the state as it dealt with significant social, political, and economic issues. Examples include: job training programs during the Great Depression; training skilled and under skilled workers during World War II; and preparing millions of residents for citizenship; and

WHEREAS, Adult education in California overcame its biggest challenge as a result of the severe economic crisis facing both the state and the nation in 2008-2009. Funding that was previously reserved to adult education was redistributed to other levels of education in the state, resulting in in many adult schools decreasing in size and some closing; and

WHEREAS, Sacramento City School District successfully serves 4,000 students a year and the surrounding communities through its collaboration with its community college partners and community based organizations through the Adult Education Block Grant System, Capital Adult Education Regional Consortium; and

WHEREAS, Sacramento City School District provides significant and varied classes and programs to serve Sacramento and the surrounding communities, including: Job Preparation Classes, High School Equivalency Classes, English as a Second Language (ESL) classes, Citizenship Classes, and classes for Adults with Disabilities; and

WHEREAS, Sacramento City School District served 1,000 students in the English as a Second Language (ESL) Program in the 2015-16 school year, and parents enrolled in ESL classes learn how to assist their children with school work and dedicate several hours a year tutoring their own children; and

WHEREAS, Sacramento City School District provides a safe environment for its students free from discrimination or bullying regardless of race, ethnicity, religion, sexual orientation or socio economic status; and

WHEREAS, the Board of Trustees of the Sacramento City School District Unified School District strongly supports supporting Adult Education as an important part of the Sacramento City School District.

BE IT THEREFORE RESOLVED, that the Board of Trustees of the Sacramento City School District strongly urges the Governor of California, Jerry Brown, and the California Department of Education to provide ongoing, stable support for Adult Education programs by revising the term "grant" in Adult Education Block Grant to indicate a more consistent, stable and long-term funding source.

PASSED AND ADOPTED this 16th day of March, 2017, by the following vote:

AYES:

NOES:

ABSENCES:

ABSENTIONS:

BOARD SECRETARY

BOARD PRESIDENT



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 7.3

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2935: In Recognition of the Life and Memory of César E. Chávez

- 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. 2935: Recognition of the Life and Memory of César E. Chávez.

Background/Rationale: The annual César E. Chávez Day of Service, which takes place on March 31st was created for community members to promote service to the communities of California in honor of the life and work of César E. Chávez. It is also a time to reflect on the current needs of our community today and plan for the future.

Financial Considerations: N/A

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Resolution No. 2934

<p>Estimated Time of Presentation: 5 minutes</p> <p>Submitted by: Mai Vang, Board Member</p> <p>Approved by: José L. Banda, Superintendent</p>

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

RESOLUTION NO. 2935

RECOGNITION OF THE LIFE AND MEMORY OF CÉSAR E. CHÁVEZ

WHEREAS, César E. Chávez was a heroic figure of the 20th century who led a movement dedicated to improving the lives of farm laborers; and

WHEREAS, César E. Chávez is a recognized national leader in the fight for civil rights and meaningful social change by peaceful means for Latinos, and all who suffer from injustice and discrimination; and

WHEREAS, the current political landscape, much as in the time of César E. Chávez’s leadership, has led many in our schools and communities to feel an undue sense of fear; and

WHEREAS, school and community leaders today draw upon the example of César E. Chávez as they coalesce around the cry for protection and leadership being heard throughout the district and Nation around immigration concerns; and

WHEREAS, the annual César E. Chávez Day of Service, which takes place on March 31st—his birthday—was created for community members to promote service to the communities of California in honor of the life and work of César E. Chávez;

THEREFORE, BE IT RESOLVED, that the Board of Education of the Sacramento City Unified School District hereby recognizes the many contributions and accomplishments of César E. Chávez, and encourages all district schools to do the same; and

BE IT FURTHER RESOLVED, that the Board of Education of the Sacramento City Unified School District hereby recognizes the dedication and perseverance of the many current community organizers tirelessly working to increase self-determination and self-empowerment among immigrant communities throughout the district; and

BE IT FURTHER RESOLVED, that the Board of Education of the Sacramento City Unified School District encourages staff at all levels of the district to engage in trust-building with potentially vulnerable individuals and communities that may be experiencing increased levels of discrimination, anxiety and uncertainty; and

BE IT FINALLY RESOLVED, that the Board of Education of the Sacramento City Unified School District encourages students, families and staff to engage in service to others in remembrance of César E. Chávez’s life and actions in hopes of building tolerance and trust with our fellow neighbors and community members during these trying times for many.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 16th day of March, 2017, by the following vote:

YES: ____
NOES: ____
ABSTAIN: ____
ABSENT: ____

ATTESTED TO:

Josè L. Banda
Secretary of the Board of Education

Jay Hansen
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1a

Meeting Date: March 16, 2017

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

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

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

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

Documents Attached:

1. Grants, Entitlements, and Other Income Agreements
2. Notices of Completion – Facilities Projects

<p>Estimated Time of Presentation: N/A Submitted by: Gerardo Castillo, CPA, Chief Business Officer Kimberly Teague, Contract Specialist Approved by: José L. Banda, Superintendent</p>

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS - REVENUE

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>CHILD DEVELOPMENT</u>		
A17-00038 Sacramento Employment & Training Agency (SETA)	8/1/17 – 7/31/18: Grant funding applications for Head Start and Early Head Start Programs. The Child Development Department enrolls and serves 1,291 children within Head Start, Children’s Centers, Infant/Toddler, and Home Based Programs. Children ages 3-5 enrolled in the Head Start Program receive comprehensive services, including mental health and health screenings. Families are encouraged to enter into partnership agreements to set family goals. Goals include completing school, seeking new employment opportunities, nutrition education, and learning child development strategies. Early Head Start serves pregnant teens and children ages 0-3 years. Social workers, registered nurses, and other health professionals provide direct services and referrals to program participants. Upon submission and approval of Child Development’s grant funding application for Head Start/Early Head Start, the SCUSD Board of Education authorizes SETA to serve as the grantee, and if awarded, authorizes the Chief Business Officer to execute the sub-grant agreement with reasonable modifications and any other documents required by the funding source.	\$8,590,917 Head Start Program \$1,792,273 Early Head Start Program
A17-00069 Sacramento Employment & Training Agency (SETA)	8/1/17 – 7/31/18: Early Head Start Expansion Partnership Grant provides funding to serve 40 infants and toddlers at two sites: Hiram Johnson High School and Elder Creek Elementary School. Early Head Start serves children ages 0-3 years. Social workers, registered nurses, and other health professionals provide direct services and referrals to program participants.	\$730,100 Early Head Start Program

SPECIAL EDUCATION

A17-00070 California Department of Education	7/1/16 – 9/30/18: Local Assistance Entitlements Grant per the Individuals with Disabilities Education Act (IDEA). This is a federal entitlement grant that is distributed to our SELPA (Special Education Local Plan Areas) in order to provide a full continuum of services for our students with special needs. Funds are used to support the sites with special education services in terms of allocations to fund certificated and classified positions that support the district’s special education programs.	\$8,332,545 No Match
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NOTICES OF COMPLETION – FACILITIES PROJECTS

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

<u>Contractor</u>	<u>Project</u>	<u>Completion Date</u>
Adams Pool Specialties	Re-Plaster of Swimming Pool at Hiram Johnson High School	February 17, 2017
Adams Pool Specialties	Re-Plaster of Swimming Pool at Rosemont High School	February 17, 2017



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1b

Meeting Date: March 16, 2017

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: N/A

Financial Considerations: N/A

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

Documents Attached:

1. Certificated Personnel Transactions Dated March 16, 2017
2. Classified Personnel Transactions Dated March 16, 2017

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

Attachment 1: CERTIFICATED 03/16/17

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY							
JONES	MARY	B	Librarian Middle School	ALBERT EINSTEIN MIDDLE SCHO	2/14/2017	6/30/2017	EMPLOY PROB1 2-14-17
REYNA	MARIE	B	Teacher Elementary	WASHINGTON ELEMENTARY SCH	2/22/2017	6/30/2017	EMPLOY PROB1 2/22/17
EXTEND							
WATTERS	CHARLIE	Q	Principal Middle School	VISITING EDUCATORS	2/1/2017	6/30/2017	EXT LTAB 2/1-6/30/17
LEAVES							
ALLEN-ANDERSON	ANGELA	A	Teacher Spec Ed	HUBERT H BANCROFT ELEMENT	2/3/2017	4/28/2017	LOA PD PDL/HE 2/3-4/28/17
FALLON	MARGO	A	Teacher Spec Ed	SPECIAL EDUCATION DEPARTME	12/29/2016	3/3/2017	LOA EXT PD 12/29-3/3/17
JACKSON	DIAMONIQUE	0	Teacher K-8	FATHER K.B. KENNY	3/1/2017	6/30/2017	LOA UNPD ADMIN 3/1/17-6/30/17
LAWRENCE	WILLIAM	0	Teacher Spec Ed	ROSEMONT HIGH SCHOOL	2/11/2017	6/30/2017	LOA UNPD ADMIN 2/11/17
LEMONS	TIFFANY	A	Teacher Elementary	ABRAHAM LINCOLN ELEMENTAR	3/10/2017	5/31/2017	LOA PD 3/10-5/31/17
OTTERSON	DIANA	A	Behav Intrvn SP Spec Ed	SPECIAL EDUCATION DEPARTME	2/17/2017	3/31/2017	LOA PD FMLA/CFRA/HE 2/17/17-3/31/17
PAPENHAUSEN	DANA	0	Teacher Middle School	FERN BACON MIDDLE SCHOOL	3/2/2017	6/30/2017	LOA UNPD ADMIN 3/2-6/30/17
RAMIREZ	GABRIEL	A	Teacher Elementary	H.W. HARKNESS ELEMENTARY	2/16/2017	6/30/2017	LOA PD ADMIN 2/16/17
ROGERS	ERICKA	B	Teacher Elementary	BRET HARTE ELEMENTARY SCH	3/6/2017	6/30/2017	LOA UNPD ADMIN 3/6-6/30/17
SALMAN	MICHAEL	A	Principal Middle School	CAPITAL CITY SCHOOL	12/20/2016	3/8/2017	EXT LOA PD HE 12/20-3/8/17 AMMENDED
STODDARD	KATHERINE	A	School Psychologist	SPECIAL EDUCATION DEPARTME	2/6/2017	4/15/2017	LOA PD PDL/HE 2/6/17-4/15/17
XIONG	JOHN	A	Teacher Elementary	SUSAN B. ANTHONY ELEMENTAR	2/4/2017	6/30/2017	LOA RTNPDFMLA/CFRA/HEALTH 2/4/17
YANG	MOUA	A	Teacher Elementary	H.W. HARKNESS ELEMENTARY	2/21/2017	3/3/2017	PAIDLOA-FMLA/CFRA/BBY BOND/2/21-3/3/17
SEPARATE / RESIGN / RETIRE							
BUSTOS	VIENNA	A	Teacher K-8	LEONARDO da VINCI ELEMENTAR	1/8/2017	2/10/2017	SEP/39 MO RR 2/10/17
SPIES	ANNE	A	Teacher Elementary	PHOEBE A HEARST BASIC ELEM.	7/1/2016	6/16/2017	SEP/RETIRE 6/16/17

Attachment 2: CLASSIFIED 03/16/2017

<u>NameLast</u>	<u>NameFirst</u>	<u>JobPerm</u>	<u>JobClass</u>	<u>PrimeSite</u>	<u>BegDate</u>	<u>EndDate</u>	<u>Comment</u>
EMPLOY / RE-EMPLOY							
PHILLIPS	SALLY	B	Inst Aid Spec Ed	C. K. McCLATCHY HIGH SCHOOL	12/12/2016	6/30/2017	EMPLOY PROB 1 12/12/16
GUMS	KENDALL	B	Inst Aid Spec Ed	SAM BRANNAN MIDDLE SCHOOL	2/9/2017	6/30/2017	EMPLOY PROB 1 2/9/17
SHAHZADI	IRAM	B	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAM	1/31/2017	6/30/2017	EMPLOY PROB 1 1/31/17
DUFFY	PATRICK	B	Custodian	CHILD DEVELOPMENT PROGRAM	12/17/2016	6/30/2017	EMPLOY PROB 1 12/17/16
MONTOYA SANCHEZ	LIZETH	B	Teacher Assistant Bilingu	BG CHACON ACADEMY	2/1/2017	6/30/2017	EMPLOY PROB 1 2/1/17
NOUR	MAHA	B	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAM	2/14/2017	6/30/2017	EMPLOY PROB 1 2/14/17
ALVARADO	EVELYN	B	Clerk II	CESAR CHAVEZ INTERMEDIATE	2/16/2017	6/30/2017	EMPLOY PROB 1 2/16/17
BARRIOS	ALEJANDRO	B	Chief Communications O	COMMUNICATIONS OFFICE	2/6/2017	6/30/2017	EMPLOY PROB 1 2/6/17
HENDERSON-CULP	TRE'AUNA	B	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAM	2/7/2017	6/30/2017	EMPLOY PROB 1 2/7/17
DANIELS	TALEISH	B	Pers Tech II	HUMAN RESOURCE SERVICES	2/22/2017	6/30/2017	EMPLOY PROB 1 2/22/17
SIMIEN	GABRIEL	B	Attendance Drop Out DIS	AMERICAN LEGION HIGH SCHOOL	2/14/2017	6/30/2017	EMPLOY PROB 1 2/14/17
BOWMAN	ADRIENNE	B	Teacher Asst Bil II - Span	A. M. WINN ELEMENTARY SCHOO	2/17/2017	6/30/2017	EMPLOY PROB 1 2/17/17
LOPEZ	MARIA	R	Manager II Communicatic	COMMUNICATIONS OFFICE	2/14/2017	6/30/2017	REEMPL PROB1 LTA 2/14-6/30/17
RE-ASSIGN / STATUS CHANGE							
ESPINOZA	GENIE	B	Fd Sv Asst III	NUTRITION SERVICES DEPARTME	1/30/2017	6/30/2017	REA/STCHG PROB1 1/30/17
CONTRERAS	ALAIN	B	Mngr I Facilities Maint	FACILITIES MAINTENANCE	2/9/2017	6/30/2017	REA/STCHG/WVG 2/9/17
GARCIA	GUADALUPE	B	Office Tchncn III	SUPERINTENDENTS OFFICE	2/6/2017	6/30/2017	REA/TR 2/6/17
YAKIMCHUK	TAMARA	A	Inst Aid Spec Ed	ETHEL PHILLIPS ELEMENTARY	2/1/2017	6/30/2017	STCHG .625 2/1/17
NGUYEN	DAVE	A	Inst Aid Spec Ed	JOHN H. STILL - K-8	1/9/2017	6/30/2017	STCHG .75 1/9/17
LEVINGSTON	CATHERINE	B	Bus Driver	TRANSPORTATION SERVICES	2/21/2017	6/30/2017	STCHG .875 PROB1 2/21/17
BERRY	JULIEANNA	A	Fd Sv Asst IV	NUTRITION SERVICES DEPARTME	2/21/2017	6/30/2017	STCHG .8750 2/21/17
WILLIAMS	DARINE	A	Fd Sv Asst III	NUTRITION SERVICES DEPARTME	2/21/2017	6/30/2017	STCHG FR 0.75 TO 0.8125
SANCHEZ	DESIRAE	A	Bus Driver	TRANSPORTATION SERVICES	2/16/2017	6/30/2017	STCHG FR 0.84375 2/16/17
NICODEMUS	PAUL	B	Supervisor IV Plumber	FACILITIES MAINTENANCE	1/25/2017	6/30/2017	STCHG/REA 1/25/17
LEAVES							
MURPHY	JACKIE	A	Bus Driver	TRANSPORTATION SERVICES	1/30/2017	2/7/2017	EXT LOA-CFRA 1/9-2/7/17
MURPHY	JACKIE	A	Bus Driver	TRANSPORTATION SERVICES	2/8/2017	6/30/2017	LOA RTN PD 2/8/17
DRYDEN	ANGEL	A	Custodian	HEALTH PROFESSIONS HIGH SCH	2/20/2017	6/30/2017	RTN PD FMLA/CFRA 2/20/17
SMITH	LINDA	B	Bus Driver	TRANSPORTATION SERVICES	2/1/2017	3/12/2017	LOA PD HE 2/1-3/12/17

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
SEPARATE / RESIGN / RETIRE							
BOWMAN	RICHARD	A	Warehouse Worker	DISTRIBUTION SERVICES	7/1/2016	4/28/2017	SEP/RETIRE 4/28/17
WONG	YIN-SHAN	A	Inst Aid Spec Ed	ROSEMONT HIGH SCHOOL	7/1/2016	2/14/2017	SEP/ 39 MO RR 2/14/17
TATEM	TANYA	A	Inst Aid Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	1/1/2017	2/14/2017	SEP/ 39 MO RR 2/14/17
GARCIA	AMANDA	A	Bus Driver	TRANSPORTATION SERVICES	9/1/2016	1/3/2017	SEP/RESIGN 1/3/17
LAL	RAMNEEL	A	Inst Aid Spec Ed	REASSIGNED	12/1/2016	1/31/2017	SEP/RESIGN 1/31/17
GREY	ALONZO	A	Bus Driver	TRANSPORTATION SERVICES	5/20/2016	5/20/2016	SEP/RESIGN 5/20/16
MESSIER	ANNE	A	Fd Sv Asst IV	NUTRITION SERVICES DEPARTME	7/1/2016	5/4/2017	SEP/RETIRE 5/4/17



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1c

Meeting Date: March 16, 2017

Subject: Approve Consolidated Application 2016-2017 Winter Report

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

Division: Academic Office/State and Federal Programs

Recommendation: Approve the 2016-17 Consolidated Application (ConApp) Winter Report

Background/Rationale: Districts in the State of California are required to submit a Consolidated Application (ConApp) for specified federally funded programs. The ConApp serves as a system for reporting program and fiscal data to CDE about the utilization of federal program funds. The report is completed in multiple parts. The ConApp Winter Report contains the district entitlements for each funded program and expenditure reports for Title I, Title II, and Title III from 2014-15 through 2016-17. The 2017-18 ConApp Spring Report, which will be available in June 2017 will include the Application for Funding that requires Local Board approval.

Financial Considerations: The Consolidated Application represents approximately \$20,087,980 in Title I, Title II and Title III funds for SCUSD.

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

Documents Attached:

1. 2016-17 Consolidated Application (ConApp) Winter Report

Estimated Time of Presentation: N/A

Submitted by: Iris Taylor, Ed.D., Chief Academic Officer

Lisa Hayes, Director, State and Federal Programs

Approved by: José L Banda, Superintendent



Consolidated Application 2016-2017 Winter Report

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Fiscal Year 2016-17

**Title I, Part A Notification of Authorization of Schoolwide Program
Federal Transferability**

Title I, Part A LEA Allocation

Title I, Part A Reservations, Required

Title I, Part A Reservations, Allowed

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Consolidated Application 2016-17 Winter Report

Fiscal Year 2014-15

Title I, Part A Closeout Report

Title I Part D, Fiscal Year Expenditure Report, Closeout 27 Months

Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

Title III, Part A LEP Year to Date Expenditure Report, Closeout 27 Months

2014-15 Title I, Part A Closeout Report

Report fiscal year expenditures to determine 2014-15 Title I, Part A unspent funds.

CDE Program Contact:

Rina DeRose, Title I Policy and Program Guidance Office, RDeRose@cde.ca.gov, 916-323-0472
 Mindi Yates, Title I Policy and Program Guidance Office, myates@cde.ca.gov, 916-319-0789

2014-15 Reported 15 Month Carryover

2014-15 Title I, Part A Entitlement	\$19,944,896
Transferred in	\$0
Title I, Part A available allocation	\$19,944,896
Expenditures and obligations from July 1, 2014 through September 30, 2015 (15 Months)	\$19,030,115
Reported carryover as of September 30, 2015	\$914,781
Carryover adjustment amount (Funds invoiced by CDE)	\$0
Adjusted carryover amount	\$914,781

2014-15 Final Expenditure Reporting

Carryover spent through September 30, 2016	\$914,781
Unspent funds to be returned to the CDE	\$0
Note: CDE will invoice the LEA to return the unused 2014-15 funds.	

*****Warning*****

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2014-15 Title I, Part D Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2014 through September 30, 2016.

CDE Program Contact:

Karen Steinhaus, Title I Policy and Program Guidance Office, ksteinhaus@cde.ca.gov, 916-319-0946

Use of Funds

Funds provided to local educational agencies under this subpart (section 1424) may be used, as appropriate, for:

- (1) programs that serve children and youth returning to local schools from correctional facilities, to assist in the transition of such children and youth to the school environment and help them remain in school in order to complete their education;
- (2) dropout prevention programs which serve at-risk children and youth, including pregnant and parenting teens, children and youth who have come in contact with the juvenile justice system, children and youth at least 1 year behind their expected grade level, migrant youth, immigrant youth, students with limited English proficiency, and gang members;
- (3) the coordination of health and social services for such individuals if there is a likelihood that the provision of such services, including day care, drug and alcohol counseling, and mental health services, will improve the likelihood such individuals will complete their education;
- (4) special programs to meet the unique academic needs of participating children and youth, including vocational and technical education, special education, career counseling, curriculum-based youth entrepreneurship education, and assistance in securing student loans or grants for postsecondary education; and
- (5) programs providing mentoring and peer mediation.

2014-15 Title I, Part D Entitlement	\$33,378
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$7,728
2000-2999 Classified personnel salaries	\$11,191
3000-3999 Employee benefits	\$11,778
4000-4999 Books and supplies	\$616
5000-5999 Services and other operating expenditures	\$625
Administrative and indirect costs	\$1,440
Total year-to-date expenditures	\$33,378
2014-15 Unspent funds	\$0
Note: CDE will invoice the LEA for the amount of 2014-15 unspent funds.	
General comment	
(Maximum 500 characters)	

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2014-15 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2014 through September 30, 2016.

CDE Program Contact:

Melissa Flemmer, Educator Excellence Office, mflommer@cde.ca.gov, 916-324-5689

2014-15 Title II, Part A entitlement	\$3,531,387
2014-15 Title II, Part A total apportionment issued	\$3,531,387

Professional Development Expenditures

Professional development for teachers	\$3,376,291
Professional development for administrators	
Subject matter project	
Other professional development expenditures	

Exams and Test Preparation Expenditures

Exam fees, reimbursement	
Test preparation training and or materials	\$800
Other exam and test preparation expenditures	

Recruitment, Training, and Retaining Expenditures

Recruitment activities	\$4,000
Hiring incentive and or relocation allotment	
National Board Certification and or stipend	
Verification process for special settings (VPSS)	
University course work	
Other recruitment training and retaining expenditures	

Miscellaneous Expenditures

Class size reduction	
Administrative and indirect costs	\$150,296
Total funds transferred to Title I, Part A	
Other allowable expenditures or encumbrances	
Total expenditures and encumbrances	\$3,531,387
2014-15 Unspent Funds	\$0
Note: CDE will invoice the LEA for the 2014-15 unspent apportionment amount.	
General Comment (Maximum 500 characters)	

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2014-15 Title III, Part A LEP YTD Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2014 through September 30, 2016.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838
 Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Required and Authorized LEP Sub-grantee Activities

Required

Section 3115 (c)(1) To increase the English Proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.
 Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

Authorized

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for limited English proficient children by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for limited English proficient children and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English proficiency and academic achievement of limited English proficient children.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to limited English proficient children and their families.

2014-15 Title III, Part A LEP entitlement	\$945,142
2014-15 Title III, Part A LEP total apportionment issued	\$945,142
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$544,524
2000-2999 Classified personnel salaries	\$57,524
3000-3999 Employee benefits	\$242,733
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$81,829
Administrative and indirect costs	\$18,532
Total year-to-date expenditures	\$945,142
2014-15 Invoice amount	\$0
Note: CDE will invoice the LEA for the 2014-15 unspent apportionment amount.	
General comment (Maximum 500 characters)	

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Consolidated Application 2016-17 Winter Report

Fiscal Year 2015-16

Title I, Part A Carryover

Title III, Part LEP Year to Date Expenditure Report, 18 Months

2015-16 Title I Part A Carryover

Report only expenditures for fiscal year 2015-16 allocation to determine funds to be carried over to fiscal year 2016-17.

CDE Program Contact:

Mindi Yates, Title I Policy and Program Guidance Office, myates@cde.ca.gov, 916-319-0789
 Rina DeRose, Title I Policy and Program Guidance Office, RDeRose@cde.ca.gov, 916-323-0472

2015-16 Carryover Calculation

2015-16 Title I Part A Entitlement	\$18,793,872
Transferred in	\$0
Title I Part A available allocation	\$18,793,872
Expenditures and obligations from July 1, 2015 through June 30, 2016 (12 Months)	\$14,538,738
Carryover as of June 30, 2016	\$4,255,134
Carryover percent as of June 30, 2016	22.64%
Expenditures and obligations from July 1, 2015 through September 30, 2016 (15 Months)	\$18,153,198
Carryover as of September 30, 2016	\$640,674
Carryover percent as of September 30, 2016	3.41%

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2015-16 Title III, Part A LEP YTD Expenditure Report, 18 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2015 through December 30, 2016.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838
 Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Required and Authorized LEP Sub-grantee Activities

Required

Section 3115 (c)(1) To increase the English Proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

Authorized

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for limited English proficient children by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for limited English proficient children and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English proficiency and academic achievement of limited English proficient children.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to limited English proficient children and their families.

2015-16 Title III, Part A LEP entitlement	\$906,596
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$467,153
2000-2999 Classified personnel salaries	\$22,267
3000-3999 Employee benefits	\$144,734
4000-4999 Books and supplies	\$67,374
5000-5999 Services and other operating expenditures	\$188,534
Administrative and indirect costs	\$16,534
Total year-to-date expenditures	\$906,596
2015-16 Unspent funds	\$0
General comment (Maximum 500 characters)	

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Consolidated Application 2016-17 Winter Report

Fiscal Year 2016-17

Title I, Part A Notification of Authorization of Schoolwide Program

Title I Transferability

Title I, Part A LEA Allocation

Title I, Part A Reservations, Required

Title I, Part A Reservations, Allowed

Title I, Part A School Allocations

Title II, Part A LEA Allocations

Title III, Part A LEP LEA Allocations

Title III, Part A LEP Year to Date Expenditure Report, 6 Months

Title III, Part A Immigrant LEA Allocations

Title III, Part A Immigrant Year to Date Expenditure Report, 6 Months

2016-17 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program

CDE Program Contact:

Mindi Yates, Title I Policy and Program Guidance Office, myates@cde.ca.gov, 916-319-0789
 Franco Rozic, Title I Monitoring and Support Office, frzic@cde.ca.gov, 916-319-0269

Note:

In order for CDE program staff to have visibility to all SWP authorized schools, it is important to have an Authorized Representative certify this Notification of Authorization data collection after a change is made.

School Name	School Code	Authorized	Local Board Approval Date (ex. 04/30/2015)	SIG Approval Date (ex. 04/30/2015)	Poverty Level %
A. M. Winn Waldorf-Inspired	6033765	Y	05/27/1999		78.00%
Abraham Lincoln Elementary	6099808	Y	04/15/2004		70.00%
Albert Einstein Middle	6059273	Y	06/17/2004		46.00%
Alice Birney Waldorf-Inspired	6034078	Y	04/15/2004		49.00%
American Legion High (Continuation)	3430154	Y	01/10/2013		75.00%
Arthur A. Benjamin Health Professions High	0108951	Y	01/10/2013		75.00%
Bowling Green Elementary	6033799	Y	11/05/1996		97.00%
Bret Harte Elementary	6033807	Y	11/05/1996		90.00%
C. K. McClatchy High	3435419	Y	11/17/2003		40.00%
Caleb Greenwood Elementary	6033815	N			
California Middle	6059281	Y	04/15/2004		76.00%
Camellia Elementary	6033823	Y	04/15/2004		65.00%
Capital City Independent Study	3430519	Y	01/10/2013		60.00%
Caroline Wenzel Elementary	6033831	Y	05/18/2006		40.00%

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2016-17 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program

School Name	School Code	Authorized	Local Board Approval Date (ex. 04/30/2015)	SIG Approval Date (ex. 04/30/2015)	Poverty Level %
Cesar Chavez Intermediate	6119440	Y	06/17/2004		97.00%
Crocker/Riverside Elementary	6034243	N			
David Lubin Elementary	6033880	Y	04/15/2004		55.00%
Earl Warren Elementary	6033906	Y	11/05/1996		92.00%
Edward Kemble Elementary	6033914	Y	11/05/1996		89.00%
Elder Creek Elementary	6033930	Y	11/05/1996		95.00%
Ethel I. Baker Elementary	6033948	Y	11/05/1996		81.00%
Ethel Phillips Elementary	6033955	Y	11/05/1996		87.00%
Father Keith B. Kenny	6110662	Y	11/05/1996		99.00%
Fern Bacon Middle	6059307	Y	09/19/1997		90.00%
Genevieve Didion	6096168	N			
George Washington Carver School of Arts and Science	0101899	Y	07/16/2015		50.00%
Golden Empire Elementary	6097083	Y	06/17/2004		60.00%
H. W. Harkness Elementary	6033997	Y	11/05/1996		92.00%
Hiram W. Johnson High	3434636	Y	06/27/2004		56.00%
Hollywood Park Elementary	6034003	Y	01/10/2013		67.00%
Hubert H. Bancroft Elementary	6034011	Y	07/16/2015		52.00%
Isador Cohen Elementary	6034029	Y	04/15/2004		66.00%
James Marshall Elementary	6096150	Y	04/15/2004		58.00%
John Bidwell Elementary	6034045	Y	07/12/2004		89.00%

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2016-17 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program

School Name	School Code	Authorized	Local Board Approval Date (ex. 04/30/2015)	SIG Approval Date (ex. 04/30/2015)	Poverty Level %
John Cabrillo Elementary	6034052	Y	04/15/2004		80.00%
John D. Sloat Elementary	6034060	Y	11/05/1996		92.00%
John F. Kennedy High	3434768	Y	06/27/2004		40.00%
John H. Still	6059323	Y	11/05/1996		93.00%
John Morse Therapeutic Center	0113209	Y	01/10/2013		100.00%
Kit Carson Middle	6061832	Y	09/19/1997		74.00%
Leataata Floyd Elementary	6034037	Y	11/05/1996		98.00%
Leonardo Da Vinci	6059315	N			
Luther Burbank High	3431012	Y	05/09/2000		63.00%
Mark Twain Elementary	6034136	Y	11/05/1996		84.00%
Martin Luther King, Jr.	6107239	Y	01/10/2013		60.00%
Matsuyama Elementary	6111389	N			
New Joseph Bonnheim (NJB) Community Charter	0131136	Y	07/16/2015		93.00%
New Technology High	0101881	Y	01/10/2013		66.00%
Nicholas Elementary	6034169	Y	11/05/1996		88.00%
O. W. Erlwine Elementary	6034177	Y	06/17/2004		47.00%
Oak Ridge Elementary	6034185	Y	11/05/1996		97.00%
Pacific Elementary	6034193	Y	11/15/1996		87.00%
Parkway Elementary	6034201	Y	11/05/1996		96.00%
Peter Burnett Elementary	6034219	Y	11/05/1996		90.00%

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2016-17 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program

School Name	School Code	Authorized	Local Board Approval Date (ex. 04/30/2015)	SIG Approval Date (ex. 04/30/2015)	Poverty Level %
Phoebe A. Hearst Elementary	6034227	N			
Pony Express Elementary	6034235	Y	06/17/2004		51.00%
Rosa Parks Elementary	6059299	Y	05/27/1999		94.00%
Rosemont High	0101972	Y	06/27/2004		45.00%
Sam Brannan Middle	6059356	Y	11/03/2005		51.00%
School of Engineering & Sciences	0114546	Y	01/10/2013		54.00%
Sequoia Elementary	6034250	Y	06/17/2004		49.00%
Success Academy	6117097	N			
Susan B. Anthony Elementary	6071336	Y	11/05/1996		95.00%
Sutter Middle	6066690	Y	06/16/2016		50.00%
Sutterville Elementary	6034276	Y	06/17/2004		41.00%
Tahoe Elementary	6034284	Y	11/05/1996		100.00%
The MET	0101907	Y	07/16/2015		52.00%
Theodore Judah Elementary	6034292	Y	05/18/2006		68.00%
Washington Elementary	0133777	Y	06/16/2016		75.00%
West Campus	3430865	Y	01/10/2013		51.00%
Will C. Wood Middle	6059364	Y	11/05/1996		81.00%
William Land Elementary	6034326	Y	11/05/1996		94.00%
Woodbine Elementary	6034334	Y	11/05/1996		88.00%

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2016-17 Federal Transferability

Federal transferability is governed by Title VI in ESEA Section 6123. An LEA may transfer a maximum of 50% of any program to other programs. This transferability is not the same as Title VI Subpart 1 REAP Flexibility governed by ESEA Section 6211.

CDE Program Contact:

Education Data Office, ConApp@cde.ca.gov, 916-319-0297

This data collection is not applicable, program funds cannot be transferred out as the LEA is in Program Improvement year 3.

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2016-17 Title I, Part A LEA Allocation

The purpose of this data collection is to calculate the full Title I Part A allocation available to the LEA.

CDE Program Contact:

Jane Liang, District Innovation and Improvement Office, jliang@cde.ca.gov, 916-319-0259

Jacqueline Matranga, District Innovation and Improvement Office, jmatranga@cde.ca.gov, 916-445-4905

2016-17 Title I, Part A entitlement	\$17,840,231
Transferred-in amount	\$0
Title I, Part A entitlement after transfers	\$17,840,231
Note: In order for the 2015-16 Allowable Carryover amount to be pre-populated, the 2015-16 Title I, Part A Carryover data collection should be completed and saved before beginning data entry on this data collection.	
2015-16 Allowable Carryover (Allowable values are the 12 month 2015-16 carryover amount or, whichever is less either the 15 month 2015-16 carryover amount or 15% of the 2015-16 entitlement plus transfers-in amount)	\$640,674
Repayment of funds	\$0
2016-17 Total allocation	\$18,480,905
Indirect cost reservation	\$593,850
Administrative reservation	\$2,178,285
2016-17 Title I, Part A adjusted allocation	\$15,708,770
Indirect Cost and Administration Calculation Tool To help determine allowable indirect cost and administration reserves, based on your Approved Indirect Cost Rate as defined on http://www.cde.ca.gov/fg/ac/ic/ , below are recommended values.	
2016-17 Approved indirect cost rate	3.32%
Maximum allowable indirect cost reservation	\$593,850
Recommended administration reservation	\$2,178,285

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2016-17 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Nonprofit Private School Equitable Services Percentage Calculation

Total participating nonprofit private school low income students	311
Total participating attendance area low income students	30,897
Percent of nonprofit private school low income students for equitable service calculations	1.01%

Required Reservations

Title I Part A adjusted allocation	\$15,708,770
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Parental Involvement

Parental involvement (1% of the entitlement plus transfers-in if greater than \$500,000.)	\$178,402
Supplemental parental involvement (Optional: Additional discretionary set-aside.)	\$463,771
Nonprofit private school parental involvement set-aside	\$6,486
Amount remaining	\$635,687
Public school parental involvement	\$172,584
Balance available for LEA parental involvement activities	\$463,103

Direct and Indirect Services

Direct or indirect services to homeless children, regardless of their school of attendance	\$161,872
Homeless services provided (Maximum 500 characters)	Tutoring, supplies, transportation, counseling
Local neglected institutions Does the LEA have local institutions for neglected children or children currently classified as neglected?	No
Direct or indirect services in local institutions for neglected children	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Other neglected or delinquent services	\$180,993

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2016-17 Title I, Part A Reservations, Required

To report LEA required reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Sylvia Hanna, Title I Policy and Program Guidance Office, shanna@cde.ca.gov, 916-319-0948

Program Improvement (PI)

The following reservation is required if the LEA is in Program Improvement, or has one or more schools in Program Improvement.

Program Improvement activities (Including Alternative Supports and public school Choice Transportation.)	\$3,665,593
Program Improvement comments (Maximum 500 characters)	

Program Improvement Professional Development

Professional development funds Will the LEA use PI school-level professional development funds to help meet the LEA 10% minimum professional development requirement?	Yes
PI professional development (Minimum 10% of the entitlement plus transfers in.)	\$1,466,237
2015-16 PI professional development carryover	
Total PI professional development	\$1,466,237

*****Warning*****

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2016-17 Title I, Part A Reservations, Allowed

To report LEA allowable reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
 Nancy Bodenhausen, Title I Policy and Program Guidance Office, NBodenhausen@cde.ca.gov, 916-445-4904

Allowed Reservations

Professional development for credentialed teachers and highly qualified paraprofessionals

Professional development for teachers and paraprofessionals	
Nonprofit private school equitable services	\$0
Professional development reserved for public schools	\$0

District-wide Instructional Programs

District-wide instructional programs (Non-PI activities)	
Nonprofit private school equitable services	\$0
District-wide instructional programs for Title I public schools	\$0

Other School Programs

Other school programs Including summer school or intersession programs or before and after school programs.	
Nonprofit private school equitable services	\$0
Other school programs reserved for public schools	\$0

Other Allowable Reservations

Salary differentials	
Preschool programs	
Capital expenses for nonprofit private schools	

Program Improvement Activities

Teacher incentives and rewards (Maximum 5% of entitlement after transfers.)	
Professional development of credentialed teachers	
Technical assistance to schools	\$3,687,399
Summer school, intersession programs or before and after school programs	

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2016-17 Title I, Part A Reservations, Allowed

To report LEA allowable reservations before distributing funds to schools, and to calculate and report nonprofit private school set-aside values.

CDE Program Contact:

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 Nancy Bodenhausen, Title I Policy and Program Guidance Office, NBodenhausen@cde.ca.gov, 916-445-4904

Reservation Summary

Adjusted Allocation	\$15,708,770
Total required reservations	\$5,937,798
Total allowed reservations	\$3,687,399
Allocations after reservations	\$6,083,573
Total nonprofit private school set aside	\$0
Nonprofit private school Parental Involvement set-aside	\$6,486
Public school Parental Involvement set-aside	\$172,584
Amount available for Title I, Part A school allocations	\$5,904,503

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California Department of Education

Sacramento City Unified (34 67439 0000000)

Consolidated Application

Status: Certified
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2016-17 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to be allocated to eligible public schools and equitable services to students in nonprofit private schools.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, lzhou@cde.ca.gov, 916-319-0956
Nancy Bodenhausen, Title I Policy and Program Guidance Office, NBodenhausen@cde.ca.gov, 916-445-4904

If an exception to funding is needed, enter an Exception Reason. Use lower case only.

Allowable Exception Reasons

- a - Meets 35% Low Income Requirement
- c - Funded by Other Allowable Sources
- d - Desegregation Waiver on File
- e - Grandfather Provision
- f - Feeder Pattern
- g - Local Funded Charter Opted Out
- h - Local Funded Charter Opted In

Low income measure	FRPM	
Group Schools by Grade Span	Yes	
District-wide low income %	77.58%	
Grade span 1 low income %	79.30%	
Grade span 2 low income %	73.51%	
Grade span 3 low income %	75.50%	
Available Title I, Part A school allocation	\$5,904,503	
Available public school parental involvement reservation	\$172,584	
Total participating attendance area low income students (entered on Reservations, Required)	30,897	
Available nonprofit private school set-asides	\$0	
Available nonprofit private school parental involvement reservation	\$6,486	
Unallocated school amount	\$0.30	
Unallocated public school parental involvement	\$0	

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2016-17 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to be allocated to eligible public schools and equitable services to students in nonprofit private schools.
 Unallocated nonprofit private school set-asides \$0

Unallocated nonprofit private school parental involvement \$0

Sum of Title I participating schools low income student count 30,897

Difference between participating attendance area low income students (entered on 30,897

Reservations, Required) and Sum of Title I participating schools low income student count

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	\$ Per Low Income Student (0.00)	Carryover	Public School Parental Involvement	Nonprofit Parental Involvement	Nonprofit Private Set Aside	Total School Allocation	Exception Reason	EIA Funded	Other Program Funds	Exception Comment
A. M. Winn Waldorf- Inspired	6033765	1	365	365	100.00	177.10	\$8,006	\$2,060			74707.50		N	N	
Abraham Lincoln Elementary	6099808	1	438	438	100.00	177.10	\$9,774	\$2,471			89814.80		N	N	
Bowling Green Elementary	6033799	1	858	858	100.00	177.10	\$17,475	\$4,842			174268.80		N	N	
Bret Harle Elementary	6033807	1	306	306	100.00	177.10	\$0	\$1,727			55919.60		N	N	
Cesar Chavez Intermediate	6119440	1	346	346	100.00	177.10	\$7,509	\$1,952			70737.60		N	N	
Earl Warren Elementary	6033906	1	489	489	100.00	177.10	\$2,195	\$2,759			91555.90		N	N	
Edward Kemble Elementary	6033914	1	545	545	100.00	177.10	\$11,521	\$3,075			111115.50		N	N	
Elder Creek Elementary	6033930	1	791	791	100.00	177.10	\$14,585	\$4,464			159135.10		N	N	
Ethel I. Baker Elementary	6033948	1	757	757	100.00	177.10	\$15,816	\$4,271			154151.70		N	N	
Ethel Phillips Elementary	6033955	1	564	564	100.00	177.10	\$2,833	\$3,182			105899.40		N	N	
Father Keith B. Kenny	6110662	1	435	435	100.00	177.10	\$9,407	\$2,455			88900.50		N	N	
H. W. Harkness Elementary	6033997	1	366	366	100.00	177.10	\$0	\$2,065			66883.60		N	N	
Hollywood Park Elementary	6034003	1	356	356	100.00	177.10	\$7,207	\$2,010			72264.60		N	N	

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2016-17 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to be allocated to eligible public schools and equitable services to students in nonprofit private schools.

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	\$ Per Low Income Student (0.00)	Carryover	Public School Parental Involvement	Nonprofit Private Parental Involvement	Nonprofit Private Set Aside	Total School Allocation	Exception Reason	EIA Funded	Other Program Funds	Exception Comment
Isador Cohen Elementary	6034029	1	222	222	100.00	177.10	\$2,240	\$1,253			42809.20		N	N	
John Bidwell Elementary	6034045	1	364	364	100.00	177.10	\$7,768	\$2,054			74286.40		N	N	
John Cabrillo Elementary	6034052	1	384	384	100.00	177.10	\$7,574	\$2,168			77748.40		N	N	
John D. Sloat Elementary	6034060	1	230	230	100.00	177.10	\$5,438	\$1,298			47469.00		N	N	
John H. Still	6059323	1	903	903	100.00	177.10	\$9,587	\$5,095			174603.30		N	N	
John Morse Therapeutic Center	0113209	1	56	56	100.00	177.10	\$1	\$316			10234.60		N	N	
Leaakata Floyd Elementary	6034037	1	357	357	100.00	177.10	\$5,597	\$2,014			70835.70		N	N	
Mark Twain Elementary	6034136	1	343	343	100.00	177.10	\$7,876	\$1,935			70556.30		N	N	
Nicholas Elementary	6034169	1	651	651	100.00	177.10	\$7,555	\$3,673			126520.10		N	N	
Oak Ridge Elementary	6034185	1	575	575	100.00	177.10	\$30,000	\$3,244			135076.50		N	N	
Pacific Elementary	6034193	1	690	690	100.00	177.10	\$14,997	\$3,893			141089.00		N	N	
Parkway Elementary	6034201	1	572	572	100.00	177.10	\$12,299	\$3,228			116828.20		N	N	
Peter Burnett Elementary	6034219	1	615	615	100.00	177.10	\$10,517	\$3,470			122903.50		N	N	
Rosa Parks Elementary	6059299	1	822	822	100.00	177.10	\$17,349	\$4,638			167563.20		N	N	
Susan B. Anthony Elementary	6071336	1	313	313	100.00	177.10	\$5,481	\$1,766			62679.30		N	N	
Tahoe Elementary	6034284	1	322	322	100.00	177.10	\$7,121	\$1,817			65964.20		N	N	
William Land Elementary	6034326	1	465	465	100.00	177.10	\$9,300	\$2,624			94275.50		N	N	
Woodbine Elementary	6034334	1	317	317	100.00	177.10	\$6,883	\$1,789			64812.70		N	N	
New Joseph Bonheim (NJB) Community Charter	0131136	1	262	251	95.80	177.10	\$5,049	\$1,416			50917.10		N	N	

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2016-17 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to be allocated to eligible public schools and equitable services to students in nonprofit private schools.

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	\$ Per Low Income Student (0.00)	Carryover	Public School Parental Involvement	Nonprofit Parental Involvement	Nonprofit Private Set Aside	Total School Allocation	Exception Reason	EIA Funded	Other Program Funds	Exception Comment
Carmella Elementary	6033823	1	458	385	84.06	177.10	\$2,852	\$2,172			73207.50		N	N	
Caroline Wenzel Elementary	6033831	1	284	228	80.28	177.10	\$463	\$1,287			42128.80		N	N	
Martin Luther King, Jr.	6107239	1	468	360	76.92	177.10	\$6,905	\$2,031			72692.00		N	N	
James Marshall Elementary	6096150	1	406	308	75.86	177.10	\$5,869	\$1,738			62153.80		N	N	
Washington Elementary	0133777	1	200	150	75.00	177.10	\$0	\$846			27411.00	a	N	N	
Golden Empire Elementary	6097083	1	587	422	71.89	177.10	\$9,796	\$2,381			86913.20	a	N	N	
O. W. Ehlwein Elementary	6034177	1	331	221	66.77	177.10	\$4,311	\$1,247			44697.10	a	N	N	
Sequoia Elementary	6034250	1	475	308	64.84	177.10	\$5,718	\$1,738			62002.80	a	N	N	
Pony Express Elementary	6034235	1	423	248	58.63	177.10	\$5,330	\$1,399			50649.80	a	N	N	
Hubert H. Bancroft Elementary	6034011	1	504	268	53.17	177.10	\$5,653	\$1,512			54627.80	a	N	N	
David Lubin Elementary	6033880	1	549	287	52.28	177.10	\$5,024	\$1,619			57470.70	a	N	N	
Matsuyama Elementary	6111389	1	647	299	46.21	0.00					0.00		N	N	
Sutcliffe Elementary	6034276	1	581	259	44.58	0.00					0.00		N	N	
Theodore Judah Elementary	6034292	1	599	235	39.23	0.00					0.00		N	N	
Leonardo Da Vinci	6059315	1	834	310	37.17	0.00					0.00		N	N	
Caleb Greenwood Elementary	6033815	1	478	159	33.26	0.00					0.00		N	N	
Alice Birney Waldorf-Inspired	6034078	1	582	179	30.76	0.00					0.00		N	N	
Genevieve Didion	6096168	1	630	168	26.67	0.00					0.00		N	N	
Phoebe A. Hearst Elementary	6034227	1	642	140	21.81	0.00					0.00		N	N	

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2016-17 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to be allocated to eligible public schools and equitable services to students in nonprofit private schools.

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	\$ Per Low Income Student (0.00)	Carryover	Public School Parental Involvement	Nonprofit Private Parental Involvement	Nonprofit Private Set Aside	Total School Allocation	Exception Reason	EIA Funded	Other Program Funds	Exception Comment
Crocker/Riverside Elementary	6034243	1	634	132	20.82	0.00					0.00		N	N	
Fern Bacon Middle	6059307	2	738	738	100.00	177.10	\$14,608	\$4,164			149471.80		N	N	
Willi C. Wood Middle	6059364	2	661	661	100.00	177.10	\$0	\$3,730			120793.10		N	N	
Sam Brannan Middle	6059356	2	533	409	76.74	177.10	\$3,029	\$2,308			77770.90		N	N	
Albert Einstein Middle	6059273	2	743	564	75.91	177.10	\$10,811	\$3,182			113877.40		N	N	
California Middle	6059281	2	850	506	59.53	177.10	\$3,785	\$2,855			96252.60	a	N	N	
Sutter Middle	6066690	2	1205	599	49.71	177.10	\$0	\$3,380			109462.90	a	N	N	
Success Academy	6117097	2	0	0	0.00	0.00					0.00		N	N	
American Legion High (Continuation)	3430154	3	190	190	100.00	177.10	\$3,064	\$1,072			37785.00		N	N	
Arthur A. Benjamin Health Professions High	0108951	3	191	191	100.00	177.10	\$3,302	\$1,078			38206.10		N	N	
Hiram W. Johnson High	3434636	3	1412	1412	100.00	177.10	\$0	\$7,967			258032.20		N	N	
Kit Carson Middle	6061832	3	390	390	100.00	177.10	\$7,229	\$2,201			78499.00		N	N	
Luther Burbank High	3431012	3	1611	1611	100.00	177.10	\$31,288	\$9,090			325666.10		N	N	
Capital City Independent Study	3430519	3	310	257	82.90	177.10	\$4,251	\$1,450			51215.70		N	N	
School of Engineering & Sciences	0114546	3	529	394	74.48	177.10	\$5,501	\$2,223			77501.40	a	N	N	
Rosemont High	0101972	3	1298	966	74.42	177.10	\$4,591	\$5,451			181120.60		N	N	
New Technology High	0101881	3	226	163	72.12	177.10	\$0	\$920			29787.30	a	N	N	
West Campus	3430865	3	644	412	63.98	177.10	\$9,023	\$2,325			84313.20	a	N	N	
John F. Kennedy High	3434768	3	2152	1309	60.83	177.10	\$0	\$7,386			239209.90	a	N	N	

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2016-17 Title I, Part A School Allocations

This identifies the amount of Title I, Part A funds to be allocated to eligible public schools and equitable services to students in nonprofit private schools.

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	\$ Per Low Income Student (0.00)	Carryover	Public School Parental Involvement	Nonprofit Private Parental Involvement	Nonprofit Private Set Aside	Total School Allocation	Exception Reason	EIA Funded	Other Program Funds	Exception Comment
C. K. McClatchy High	3435419	3	2179	1253	57.50	177.10	\$0	\$7,070			228976.30	a	N	N	
The MET	0101907	3	293	156	53.24	177.10	\$1,281	\$880			29788.60	a	N	N	
George Washington Carver School of Arts and Science	0101899	3	305	152	49.84	177.10	\$0	\$858			27777.20	a	N	N	
Cristo Rey High School-Sacramento	6132963	P	0	137		177.10	\$0		\$2,853		27115.70		N	N	
St. Patrick SUCCEED Academy	6976641	P	0	81		177.10	\$0		\$1,687		16032.10		N	N	
Carmella Waldorf	7069230	P	0	27		177.10	\$0		\$562		5343.70		N	N	
St. Robert Catholic School	6976666	P	0	17		177.10	\$0		\$354		3364.70		N	N	
Sacred Heart	6976542	P	0	14		177.10	\$0		\$292		2771.40		N	N	
Aldar Academy	6937999	P	0	11		177.10	\$0		\$230		2178.10		N	N	
St. Charles Borromeo	6976567	P	0	10		177.10	\$0		\$210		1981.00		N	N	
St. Philomene	6976658	P	0	6		177.10	\$0		\$126		1188.60		N	N	
St. John Vianney School	6976609	P	0	3		177.10	\$0		\$64		595.30		N	N	
Sacramento Country Day School	6938211	P	0	2		177.10	\$0		\$43		397.20		N	N	
Presentation of the Blessed Virgin Mary School	6976492	P	0	2		177.10	\$0		\$43		397.20		N	N	
Shalom School	6904395	P	0	1		177.10	\$0		\$22		199.10		N	N	

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2016-17 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II, Part A Teacher & Principal Training & Recruiting.

CDE Program Contact:

Melissa Flemmer, Educator Excellence Office, mflemmer@cde.ca.gov, 916-324-5689

Juan J. Sanchez, Educator Excellence Office, jsanchez@cde.ca.gov, 916-319-0452

2016-17 Title II, Part A entitlement	\$3,445,927
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$3,445,927
Repayment of funds	
Repayment comment	
Provide an explanation of why repayment dollars were added back to the allocation	
2016-17 Allocation	\$3,445,927
Administrative and indirect costs	\$110,728
2016-17 Title II, Part A adjusted allocation	\$3,335,199

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2016-17 Title III, Part A English Learner LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III, Part A English Learner, and to report required reservations.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838

2016-17 Title III, Part A English Learner entitlement	\$742,478
Repayment of funds	\$0
2016-17 Allocation	\$742,478
Administrative and indirect costs	\$14,670
2016-17 Adjusted allocation	\$727,808

*****Warning*****

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2016-17 Title III, Part A English Learner YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2016 through December 30, 2016.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838
 Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Required and Authorized English Learners Sub-grantee Activities

Required

Section 3115 (c)(1) To increase the English proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.
 Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

Authorized

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for English learners by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for English learners and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English language proficiency and academic achievement of English learners.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to English learners and their families.

2016-17 Title III, Part A English learner entitlement	\$742,478
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$224,491
2000-2999 Classified personnel salaries	\$8,439
3000-3999 Employee benefits	\$72,140
4000-4999 Books and supplies	\$7,217
5000-5999 Services and other operating expenditures	\$27,961
Administrative and indirect costs	\$6,722
Total year-to-date expenditures	\$346,970
2016-17 Unspent funds	\$395,508
General comment (Maximum 500 characters)	

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2016-17 Title III, Part A Immigrant LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III, Part A Immigrant, and to report required reservations.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838

2016-17 Title III, Part A Immigrant entitlement	\$57,831
Repayment of funds	\$0
2016-17 Allocation	\$57,831
Administrative and indirect costs	\$1,858
2016-17 Adjusted allocation	\$55,973
General comment (Maximum 500 characters)	

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2016-17 Title III, Part A Immigrant YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2016 through December 31, 2016.

CDE Program Contact:

Patty Stevens, Language Policy and Leadership Office, pstevens@cde.ca.gov, 916-323-5838
 Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Approved Immigrant Sub-grantee Activities

(e) ACTIVITIES BY AGENCIES EXPERIENCING SUBSTANTIAL INCREASES IN IMMIGRANT CHILDREN AND YOUTH-

(1) IN GENERAL-An eligible entity receiving funds under section 3114(d)(1) shall use the funds to pay for activities that provide enhanced instructional opportunities for immigrant children and youth, which may include-

- (A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;
- (B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;
- (C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth
- (D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;

(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;

(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and

(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.

2016-17 Title III, Part A Immigrant entitlement	\$57,831
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Administrative and indirect costs	\$0
Total year-to-date expenditures	\$0
2016-17 Unspent funds	\$57,831
General comment (Maximum 500 characters)	

*****Warning*****

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1d

Meeting Date: March 16, 2017

Subject: Approve Sacramento City Unified Teacher Induction Approval of Sponsorship

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

Division: Academic Office

Recommendation: Approval of Sponsorship of Induction Program

Background/Rationale: The Sacramento City Unified New Teacher Induction Program (formerly BTSA), is the fifth generation of new teacher support programs developed in California. The initial program, the California New Teacher Project, began in 1988 and was designed to support and retain teachers in the profession. With the introduction of SB 2042 in 2004, these support programs across California evolved to offer an induction component. Preliminary Credentials issued in both General Education and for Education Specialists now required a two-year induction program with job embedded support.

A preliminary teaching credential is valid for five years, and during that time, a new teacher must be on a path to obtain a Professional Clear Credential before the Preliminary Credential expires. Successful completion of a two-year Induction program is required for a new teacher to be recommended to the Commission on Teacher Credentialing (“Commission”) for a Professional Clear Credential. There are 151 new teachers participating in the Sacramento City Unified Induction Program for the 2016-2017 school year. Participating teachers are comprised of general education teachers as well as education specialists, K-12. In addition to being the vehicle to obtain a Professional Clear Credential, the Induction program serves as a significant means of district-provided support to our new teachers in the first years of their profession.

Induction Programs in California are accountable to meet the needs of beginning teachers as outlined in the Program and Common Standards set by the Commission. Requirements for program compliance are grounded in state statute, regulations, or Commission Policy. The newest version of these standards, adopted in October 2015,

require Induction program leaders to reaffirm program Preconditions and revise program content to meet these new standards.

As part of the fulfilling the program Preconditions, programs must meet the following:

- (1) Accreditation and Academic Credit. The program(s) must be operated by
 - (a) Institutions of higher education: A college or university that (1) is fully accredited by the Western Association of Schools and Colleges or another of the six regional accrediting associations, and (11) grants baccalaureate academic credit or post baccalaureate academic credit, or both. An institution approved to offer educator preparation in California must notify the Commission within 30 days if it regional accreditation status changes.
 - (b) School districts or other non-regionally accredited entities: The Superintendent or CEO of the district or entity shall submit verification of the governing board's approval of sponsorship of the program.

The request is for the Board to approve the sponsorship of the continued operations of the Sacramento City Unified New Teacher Induction Program. The approval of sponsorship confirms the district's commitment that all new program Preconditions and Program Standards will be met in order for the district's accreditation to be maintained by the Commission on Teacher Credentialing.

Board approval of sponsorship will be submitted to the Commission no later than March 31, 2017 as part of our assurances towards meeting program Preconditions and Program Standards.

Please see the attached General Institutional Preconditions, General Education Induction Program Preconditions and Program Standards as well as the Common Standards for reference as it pertains to program requirements.

Financial Considerations: None

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

Documents Attached:

- 1. General Institutional Preconditions
- 2. General Education Induction Program Preconditions and Program Standards
- 3. Common Standards

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Iris Taylor, Chief Academic Officer; Corrie Buckmaster Celeste, Director III Teacher and Leadership Development</p> <p>Approved by: José L Banda, Superintendent</p>

General Institutional Preconditions

General Statement Applicable to all Preconditions for all Educator Preparation Programs

Pursuant to Education Code Section 44227 (and 44265 where applicable for Education Specialist Program) each program of professional preparation that leads to a teaching or services credential shall adhere continually to the following requirements of California State Law or Commission Policy. Each institution must respond to the general preconditions as well as all other applicable program specific preconditions.

(1) Accreditation and Academic Credit. The program(s) must be operated by

(a) **Institutions of higher education:** A college or university that (i) is fully accredited by the Western Association of Schools and Colleges or another of the six regional accrediting associations, and (ii) grants baccalaureate academic credit or post baccalaureate academic credit, or both. An institution approved to offer educator preparation in California must notify the Commission within 30 days if its regional accreditation status changes.

(b) **School districts or other non-regionally accredited entities:** The Superintendent or CEO of the district or entity shall submit verification of the governing board's approval of sponsorship of the program.

(2) Enrollment and Completion. Once a candidate is accepted and enrolls in an educator preparation program, the approved program sponsor must offer the approved program, meeting the adopted standards, until the candidate:

- i. completes the program;
- ii. withdraws from the program;
- iii. is dropped from the program based on established criteria; or
- iv. is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization.

In the event the program closes, a teach out plan, which includes individual transition plans for each candidate as well as a plan for candidates and graduates to access their student records would need to be developed.

(3) Responsibility and Authority. To be granted continuing accreditation by the Committee on Accreditation, the entity shall provide the following information:

(a) Identify the position within the organizational structure that is responsible for ongoing oversight of all educator preparation programs offered by the entity (including educator preparation programs offered by an extension division, if any).

(b) Provide a description of the reporting relationship between the position described in (a) and the individual(s) who coordinate each educator preparation program offered by the

entity. If a reporting relationship is indirect, describe the levels of authority and responsibility for each educator preparation program. Include an organizational chart for the institution as well as the division(s) within the institution responsible for the oversight of educator preparation programs; include any parent organization, outside organization(s), or partner(s) who will be involved in the oversight of the educator preparation unit and/or responsible for any aspect of program delivery.

(c) Provide policies to ensure that duties regarding credential recommendations are provided solely by persons who are current employees of the Commission approved institution.

(4) Lawful Practices. To be granted continuing accreditation by the Committee on Accreditation, a program of professional preparation must be proposed and operated by an entity that makes all personnel decisions without unlawful discrimination. These decisions include decisions regarding the admission, retention or graduation of students, and decisions regarding the employment, retention or promotion of employees.

(5) Commission Assurances. To be granted continuing accreditation by the Committee on Accreditation, the program sponsor must: (a) assure that the sponsor will fulfill all of the applicable standards of program quality and effectiveness that have been adopted by the Commission, (b) assure that the approved program sponsor will cooperate in an evaluation of the program by an external team or a monitoring of the program by a Commission staff member, and (c) assure that the approved program sponsor will participate fully in the Commission's accreditation system, including the timely submission of documents required for accreditation.

(6) Requests for Data. To be granted continuing accreditation by the Committee on Accreditation, the entity must identify a qualified officer responsible for reporting and responding to all requests from the Commission for data including, but not limited to, program enrollments, program completers, examination results, including performance assessments, and state and federal reporting within the time limits specified by the Commission. Institutional contact information must be updated annually.

(7) Veracity in all Claims and Documentation Submitted. To be granted continuing accreditation by the Committee on Accreditation, the entity must positively affirm the veracity of all statements and documentation submitted to the Commission.

(8) Grievance Process. To be granted continuing accreditation by the Committee on Accreditation, the approved program sponsor must have a clearly delineated grievance process for candidates and applicants. The grievance process information must be accessible to all candidates and applicants and the institution must be prepared to provide documentation that candidates have been informed of the grievance process and that the process has been followed.

- (9) Faculty and Instructional Personnel Participation.** All faculty and instructional personnel employed by colleges and universities who regularly teach one or more courses in an educator preparation program leading to a credential, shall actively participate in the public school system at least once every three academic years, appropriate to their credential area. Faculty who are not in the Department, School or College of Education are exempt from this requirement. *Reference: Education Code Section 44227.5 (a) and (b).*
- (10) Communication and Information.** To be granted continuing accreditation by the Committee on Accreditation, the approved program sponsor must provide easily accessible and accurate information to the public, prospective educators, and enrolled candidates about the requirements for admission and successful completion for all its educator preparation programs.
- (11) Student Records Management, Access, and Security.** To be granted continuing accreditation by the Committee on Accreditation, the sponsor must demonstrate that it will maintain and retain student records in accordance with the institution's record retention policy. Institutions will provide verification that:
- (a) Candidates and graduates will have access to and be provided with transcripts and/or other documents for the purpose of verifying academic units and program completion.
 - (b) All candidate records will be maintained at the main institutional site or central location (paper or digital copies).
 - (c) Records will be kept securely in locked cabinets or on a secure server located in a room not accessible by the public.
- (12) Disclosure.** Institutions must disclose information regarding any outside organizations that will be providing any direct educational services as all or part of the educator preparation programs sponsored by the institution and identify the type of services the outside organization will provide.



General Education Induction Program Preconditions and Program Standards

Commission on Teacher Credentialing

**Standards Adopted
*December 2015***

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Sacramento, California 95811
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Preconditions for General Education Induction Programs

1. Each Induction program must be designed to provide a two-year, individualized, job-embedded system of mentoring, support and professional learning that begins in the teacher's first year of teaching.
2. The Induction program must identify and assign a mentor to each participating teacher within the first 30 days of the participant's enrollment in the program, matching the mentor and participating teacher according to grade level and/or subject area, as appropriate to the participant's employment.
3. Each Induction program must assure that each participating teacher receives an average of not less than one hour per week of individualized support/mentoring coordinated and/or provided by the mentor.
4. Goals for each participating teacher must be developed within the context of the Individual Learning Plan (ILP) within the first 60 days of the teacher's enrollment in the program.
5. The Individual Learning Plan must be designed and implemented solely for the professional growth and development of the participating teacher and not for evaluation for employment purposes.
6. An Induction program sponsor must make available and must advise participants of an Early Completion option for "experienced and exceptional" candidates who meet the program's established criteria.

Induction Program Design for Mentoring Clear Teaching Credential Candidates

Standard 1: Program Purpose

Each Induction program must support candidate development and growth in the profession by building on the knowledge and skills gained during the Preliminary Preparation program to design and implement a robust mentoring system, as described in the following standards, that helps each candidate work to meet the *California Standards for the Teaching Profession*.

Standard 2: Components of the Mentoring Design

The Induction program’s mentoring design must be based on a sound rationale informed by theory and research, and must provide multiple opportunities for candidates to demonstrate growth in the California Standards for the Teaching Profession. The mentoring approach implemented by the program must include the development of an Individualized Learning Plan (ILP) for candidates based on needs determined by the teacher and program provider, in consultation with the site administrator and guided by the Preliminary Program Transition Plan. The ILP must address identified candidate competencies that support the recommendation for the credential. Mentoring support for candidates must include both “just in time” and longer term analysis of teaching practice to help candidates develop enduring professional skills. The program’s design features both individually and as a whole must serve to strengthen the candidate’s professional practice and contribute to the candidate’s future retention in the profession.

Standard 3: Designing and Implementing Individual Learning Plans within the Mentoring System

The Individualized Learning Plan (ILP) must address the *California Standards for the Teaching Profession* and provide the road map for candidates’ Induction work during their time in the program along with guidance for the mentor in providing support. The ILP must be collaboratively developed at the beginning of Induction by the candidate and the mentor, with input from the employer regarding the candidate’s job assignment, and guidance from the program staff. The ILP must include candidate professional growth goals, a description of how the candidate will work to meet those goals, defined and measurable outcomes for the candidate, and planned opportunities to reflect on progress and modify the ILP as needed. The candidate’s specific teaching assignment should provide the appropriate context for the development of the overall ILP; however, the candidate and the mentor may add additional goals based on the candidate’s professional interests such as, for example, advanced certifications, additional content area literacy, and early childhood education. Within the ILP, professional learning and support opportunities must be identified for each candidate to practice and refine effective teaching practices for all students through focused cycles of inquiry.

The program must assist the candidate and the mentor with assuring the availability of resources necessary to accomplish the ILP. The program must ensure dedicated time for regular mentor and candidate interactions, observations of colleagues and peers by the candidate, and other activities contained in the ILP. In addition, the mentoring process must support each candidate's consistent practice of reflection on the effectiveness of instruction, analysis of student and other outcomes data, and the use of these data to further inform the repeated cycle of planning and instruction. Within the ongoing mentoring interactions, the mentor must encourage and assist candidates to connect with and become part of the larger professional learning community within the profession.

Standard 4: Qualifications, Selection and Training of Mentors

The Induction program assigns qualified mentors and provides guidance and clear expectations for the mentoring experience based on the program's design. Qualifications for mentors must include but are not limited to:

- Knowledge of the context and the content area of the candidate's teaching assignment
- Demonstrated commitment to professional learning and collaboration
- Possession of a Clear Teaching Credential
- Ability, willingness, and flexibility to meet candidate needs for support
- Minimum of three years of effective teaching experience

Guidance and clear expectations for the mentoring experience provided by the program must include but are not limited to:

- Providing "just in time" support for candidates, in accordance with the ILP, along with longer-term guidance to promote enduring professional skills
- Facilitation of candidate growth and development through modeling, guided reflection on practice, and feedback on classroom instruction
- Connecting candidates with available resources to support their professional growth and accomplishment of the ILP
- Periodically reviewing the ILP with candidates and making adjustments as needed

The program must provide ongoing training and support for mentors that includes, but is not limited to:

- Coaching and mentoring
- Goal setting
- Use of appropriate mentoring instruments
- Best practices in adult learning
- Support for individual mentoring challenges, reflection on mentoring practice, and opportunities to engage with mentoring peers in professional learning networks
- Program processes designed to support candidate growth and effectiveness

Standard 5: Determining Candidate Competence for the Clear Credential Recommendation

The Induction program must assess candidate progress towards mastery of the *California Standards for the Teaching Profession* to support the recommendation for the clear credential.

The documentation of candidate progress must reflect the learning and professional growth goals indicated within the Individualized Learning Plan and evidence of the candidate's successful completion of the activities outlined in the ILP.

Prior to recommending a candidate for a Clear Credential, the Induction program sponsor must verify that the candidate has satisfactorily completed all program activities and requirements, and that the program has documented the basis on which the recommendation for the clear credential is made. The program sponsor's verification must be based on a review of observed and documented evidence, collaboratively assembled by the candidate, the mentor and/or other colleagues, according to the program's design. The Induction program's recommendation verification process must include a defensible process of reviewing documentation, a written appeal process for candidates, and a procedure for candidates to repeat portions of the program, as needed.

Standard 6: Program Responsibilities for Assuring Quality of Program Services

The program must regularly assess the quality of services provided by mentors to candidates, using criteria that include candidate feedback, the quality and perceived effectiveness of support provided to candidates in implementing their Individualized Learning Plan, and the opportunity to complete the full range of program requirements. Induction program leaders must provide formative feedback to mentors on their work, including establishment of collaborative relationships. Clear procedures must be in place for the reassignment of mentors, if the pairing of candidate and mentor is not effective.

The program must provide a coherent overall system of support through the collaboration, communication and coordination between candidates, mentors, school and district administrators, and all members of the Induction system.



Common Standards

Adopted by the Commission, October 2015

Common Standards Glossary

Adopted by the COA, January 2016

Common Standards Submission Requirements

Adopted by the COA, March 2016

Common Standards reflect aspects of program quality that are the same for all credential programs, regardless of type of program. The institution/program sponsor must respond to each Common Standard by providing information and/or supporting documentation about the individual programs to be offered by the institution/program sponsor.

COMMON STANDARDS

Standard 1: Institutional Infrastructure to Support Educator Preparation

Each Commission-approved *institution* has the infrastructure in place to operate effective educator preparation programs. Within this overall infrastructure:

- The *institution* and education *unit* create and articulate a *research-based vision* of teaching and learning that fosters coherence among, and is clearly represented in all educator preparation programs. This vision is consistent with preparing educators for *California public schools* and the effective implementation of California's adopted standards and curricular frameworks.
- The *institution* actively involves *faculty*, instructional personnel, and relevant *stakeholders* in the organization, coordination, and decision making for all educator preparation programs.
- The education *unit* ensures that *faculty* and instructional personnel regularly and systematically collaborate with colleagues in P-12 settings, college and university units and members of the *broader educational community* to improve educator preparation.
- The *institution* provides the *unit* with sufficient resources for the effective operation of each educator preparation program, including, but not limited to, coordination, admission, advisement, curriculum, *professional development/instruction*, *field based supervision* and *clinical experiences*.
- The *Unit Leadership* has the authority and institutional *support* required to address the needs of all educator preparation programs and considers the interests of each program within the *institution*.
- Recruitment and *faculty* development efforts support hiring and retention of *faculty* who represent and support diversity and excellence.
- The *institution* employs, assigns and retains only *qualified persons* to teach courses, provide *professional development*, and *supervise* field-based and *clinical experiences*. Qualifications of *faculty* and other instructional personnel must include, but are not limited to: a) current knowledge of the content; b) knowledge of the current context of public schooling including the California adopted P-12 content standards, frameworks, and accountability systems; c) knowledge of diversity in society, including diverse abilities, culture, language, ethnicity, and gender orientation; and d) demonstration of effective professional practices in teaching and learning, *scholarship*, and *service*.
- The education *unit* monitors a credential recommendation process that ensures that candidates recommended for a credential have met all requirements.

Standard 2: Candidate Recruitment and Support

Candidates are recruited and *supported* in all educator preparation *programs* to ensure their success.

- The education *unit* accepts applicants for its educator preparation *programs* based on clear criteria that include *multiple measures* of candidate qualifications.
- The education *unit* purposefully recruits and admits candidates to diversify the educator pool in California and provides the *support*, advice, and assistance to promote their successful entry and retention in the profession.
- Appropriate information and personnel are clearly identified and accessible to guide each candidate's attainment of *program* requirements.
- Evidence regarding progress in meeting competency and performance expectations is consistently used to guide advisement and candidate *support* efforts. A clearly defined process is in place to identify and *support* candidates who need additional assistance to meet competencies.

Standard 3: Course of Study, Fieldwork and Clinical Practice

The *unit* designs and implements a planned sequence of coursework and *clinical experiences* for candidates to develop and demonstrate the knowledge and skills to educate and support *P-12 students* in meeting state-adopted content standards.

The *unit* and its programs offer a high-quality course of study focused on the knowledge and skills expected of beginning educators and grounded in *current research on effective practice*. Coursework is integrated closely with *field experiences* to provide candidates with a cohesive and comprehensive program that allows candidates to learn, practice, and *demonstrate competencies* required of the credential they seek.

The *unit* and all programs collaborate with their *partners* regarding the criteria and selection of *clinical personnel, site-based supervisors* and school sites, as appropriate to the *program*.

- Through site-based work and *clinical experiences*, programs offered by the *unit* provide candidates with opportunities to both experience issues of diversity that affect school climate and to effectively implement research-based strategies for improving teaching and *student learning*.
- *Site-based supervisors* must be *certified* and experienced in teaching the specified content or performing the services authorized by the credential.
- The process and criteria result in the selection of *site-based supervisors* who provide effective and knowledgeable *support* for candidates.

- *Site-based supervisors* are trained in supervision, oriented to the supervisory role, *evaluated* and recognized in a systematic manner.
- All *programs* effectively implement and *evaluate* fieldwork and clinical practice.
- For each *program* the *unit* offers, candidates have significant experience in school settings where the curriculum aligns with California's adopted content standards and frameworks, and the school reflects the diversity of California's student and the opportunity to work with the range of *students* identified in the *program* standards.

Standard 4 – Continuous Improvement

The education *unit* develops and implements a comprehensive continuous improvement process at both the *unit* level and within each of its *programs* that identifies program and *unit* effectiveness and makes appropriate modifications based on findings.

- The education *unit* and its programs regularly assess their effectiveness in relation to the course of study offered, fieldwork and clinical practice, and *support* services for candidates.
- Both the *unit* and its *programs* regularly and systematically collect, analyze, and use candidate and *program completer* data as well as data reflecting the effectiveness of *unit* operations to improve *programs* and their *services*.

The continuous improvement process includes multiple sources of data including 1) the extent to which candidates are prepared to enter professional practice; and 2) feedback from *key stakeholders* such as employers and community *partners* about the quality of the preparation.

Standard 5 – Program Impact

The *institution* ensures that candidates preparing to serve as professional school personnel know and demonstrate knowledge and skills necessary to educate and support effectively all *students* in meeting state adopted academic standards. Assessments indicate that candidates meet the Commission adopted competency requirements as specified in the program standards.

The *unit* and its *programs* evaluate and demonstrate that they are having a *positive impact* on candidate learning and competence and on *teaching and learning* in schools that serve California's *students*.

**Italicized language represents language that will be included in a Common Standards Glossary.*

Common Standards Glossary

Adopted by the COA January 2016

Term	Common Standard	Definition
Authority	1	An individual or individuals to whom the institution has granted the power to manage the human and fiscal resources needed to meet all educator preparation program goals. The program authority is usually, but not always, limited to the dean at an IHE, or an associate superintendent/director of a local education agency. <i>(See also Unit Leadership)</i>
Broader Educational Community	1	Refers to agencies, institutions, and others external to the program sponsor that are also involved with education, such as educational services, advocates, P-12 schools, IHEs, district offices, specialists, SELPAs, special education program managers, local business and industry, counseling services, social services, professional organizations, and parents.
California Public Schools	1, 3	Refers to public schools, charter schools, and non-public schools serving students with special needs; <i>Public schools are assigned a CDS code from the California Department of Education (Does not include private or faith-based schools).</i>
Candidate	1, 2, 3, 4, 5	An individual participating in a credential program, including for both teaching credentials and services credentials, whether for an initial or second-tier credential or authorization.
Certified	3	Refers to a California educator holding a valid credential appropriate to his/her role and/or responsibility.
Clinical Experiences	1,3	Refers to student teaching, internships, and/or clinical practice that provide candidates with an intensive and extensive culminating activity. Synonymous with <i>Field Work</i> . Within the field-based/clinical experiences, candidates are immersed in the learning community and are provided opportunities to develop and demonstrate competence in the professional roles for which they are preparing. Field-based experiences are provided to the candidate under the supervision or guidance of an experienced individual who has the knowledge and skills the candidate is working to attain. <i>(See also Field Work)</i>
Clinical Personnel	3	P-12 school personnel and/or professional education faculty responsible for instruction, supervision, support, and/or assessment of candidates during field experiences and clinical practice. <i>(See also Clinical Experiences and Field Work)</i>
Evaluate	3,5	To assess candidate knowledge, skills, and performance for the purposes of helping the candidate satisfy the relevant program competency requirements. Does not include evaluation for employment purposes; also To analyze data from multiple candidate assessments, program completer surveys, and other stakeholder surveys for the purposes of identifying

Term	Common Standard	Definition
		program strengths and areas needing improvement.
Excellence	1	Refers to academic and professional achievement of a high caliber that exemplifies exceptional professional ethics and a strong commitment to highest quality of educator preparation.
Faculty	1	Refers to individuals employed by a college, university, school district, county office of education, including graduate teaching assistants, and/or by a Commission-approved partnering entity, who teach one or more courses in education, provide services to candidates (e.g., advising, support), provide professional development, supervise clinical experiences, and/or administer some aspect of the educator preparation unit.
Field-Based Supervision	1	Refers to supervisory activities undertaken to evaluate a candidate's competence by a qualified person designated to assist a candidate in mastering the required knowledge, skills and abilities expected of the candidate, and/or to support the candidate during clinical/field-based activities. <i>(see also Supervision)</i>
Field Work	3	Refers to student teaching, internships, and/or clinical practice that provide candidates with an intensive and extensive culminating activity. Synonymous with <i>Clinical Experiences</i> . Within the field-based/clinical experiences, candidates are immersed in the learning community and are provided opportunities to develop and demonstrate competence in the professional roles for which they are preparing. Field-based experiences are provided to the candidate under the supervision or guidance of an experienced individual who has the knowledge and skills the candidate is working to attain. <i>(See also Clinical Experiences)</i>
Institution	1, 5	The university, college, school district, county office of education, program sponsor or other entity approved by the Commission to offer educator preparation programs. An institution may be a regionally accredited institution of higher education (IHE) or a local educational agency (LEA) approved to sponsor educator preparation program(s).
Instructional Personnel	4	Individuals employed by a college or university, school district, county office of education or other approved entity who may teach one or more courses to candidates, provide services to candidates such as advising, provide professional development, supervise clinical experiences, and/or administer some aspect of the unit.
Key Stakeholders	4	Refers to those having a particular interest and/or involvement in the operation and/or outcomes of the educator preparation program, and who are also impacted by and/or have a professional interest in an educator preparation program or institution, such as candidates, parents, community members, local business/industry, school employers, district/county offices, and community special education services providers. <i>(see also Stakeholder)</i>

Term	Common Standard	Definition
Multiple Measures	5	Refers to multiple sources of information used to determine whether an applicant possesses the requisite characteristics, knowledge, skills and abilities required for the credential, including knowledge of and sensitivity to California’s diverse population, communication skills, academic knowledge and skills in the area of the credential, and prior experiences that help document a strong potential for effectiveness as a professional educator.
P-12	4	Refers to the entire range of grades in which preschool, elementary and secondary students are enrolled, including preschool through 12 th grade.
P-12 Students	3	Refers to students enrolled in preschool through 12 th grade.
Partners	3,4	Refers to agencies, institutions and others who enter into a voluntary collaborative arrangement to provide services to educator candidates (for example, academic and/or credential preparation departments of colleges/universities, schools, county offices of education, and school districts).
Positive Impact on ... Teaching And Learning	5	Refers to having a beneficial effect on student achievement, including academic, social and/or behavioral impacts.
Professional Development	1	Refers to learning opportunities for individuals to attain and develop new knowledge and skills such as in-service education, conference attendance, intra- and inter-institutional visits, fellowships, collegial work, and work in P–12 schools.
Program	1,2,3,4,5	Refers to a planned sequence of courses and/or experiences for the purpose of preparing teachers and other school professionals to work in prekindergarten through twelfth grade settings, and which leads to a credential.
Program Completer	4	An individual who has completed a credential program.
Qualified Persons	1	Individuals whose background and experience are appropriate for the role to which they are assigned and who receive initial and ongoing professional development consistent with their assigned responsibilities.
Range of Students	3	Refers to a group of students as identified within specific program standards.
Resources	1	Refers to the range of supports for programs, including financial support, information resources, technology, qualified staff, building space and materials.

Term	Common Standard	Definition
Scholarship	1	Refers to a process of systematic inquiry into the areas related to teaching, learning, and the education of teachers and other school professionals, including but not limited to traditional research and publication, the systematic study of pedagogy, action research, and the application of current research findings in new settings.
Service	1	Refers to faculty contributions to college or university activities, P-12 settings, communities and professional associations in ways consistent with the individual's specialized knowledge and the institution and unit's mission as preparers of educators.
Significant Experience	3	Refers to an extensive amount of activities, field work and/or clinical practice provided to a candidate working with the range of students in California schools relevant to the credential sought.
Site-Based Supervisor	3	An individual from a Commission-approved program or employing district assigned to provide supervision and/or to assess candidates during field experiences and clinical practice. <i>(not applicable to second tier credential programs)(see also Supervisor)</i>
Stakeholder	1	Any individual or institution such as a college, university, or school district that is impacted by and/or that has a professional interest in an educator preparation program or institution. <i>(see also Key Stakeholder)</i>
Student	3,5	Refers to an individual enrolled in a district or county office of education preschool, kindergarten through 12 th grade, or adult education program.
Supervise	1	Refers to guiding, directing, and/or evaluating candidates in a credential program. <i>(This activity does not apply to evaluation for employment purposes)</i>
Supervisor	3	An individual from a Commission-approved program and/or employing district assigned to provide supervision and support and/or to assess candidates during field experiences and clinical practice. <i>(see also Site-Based Supervisor)</i>
Supervision	3	Activities undertaken to evaluate a candidate's competence by a qualified person designed to assist a candidate in mastering the required knowledge, skills and abilities expected of the candidate. <i>(see also Field-Based Supervision)</i>
Support	1, 2, 3, 4	Refers to professional guidance provided by a qualified individual acting as a mentor and/or coach to a candidate in his/her early teaching or service that includes collecting and analyzing evidence relating to the candidate's competence for the purpose of helping the candidate satisfy knowledge and skill requirements. <i>(These individuals do not supervise or evaluate the candidate.)</i>
Unit	1, 2, 3, 4, 5	Refers to the college, school, department, or other administrative body in colleges, universities, school districts, county offices of education, or other organizations with the responsibility for managing and coordinating all aspects

Term	Common Standard	Definition
		of Commission-approved educator preparation programs offered for the initial or advanced preparation of educators, regardless of where these programs are administratively housed in an institution.
Unit Leadership	1	Refers to individuals designated by the institution to be responsible for administering aspects of all the Commission-approved educator preparation programs offered by the institution, and who have been granted by the institution the authority to manage the human and fiscal resources needed to meet all educator preparation program goals. The program authority is usually the dean at an IHE, or a director of teacher education, district superintendent or County Office of Education Superintendent or designee. <i>(See also Authority)</i>

Common Standards Submission Requirements

Submission Requirements Addressing the Common Standards		
Common Standards	Required Documentation	Review Process at Site Visit
<p>Standard 1 – Institutional Infrastructure to Support Educator Preparation Each Commission-approved institution has the infrastructure in place to operate effective educator preparation programs. Within this overall infrastructure:</p>		
<ul style="list-style-type: none"> The institution and education unit create and articulate a research-based vision of teaching and learning that fosters coherence among, and is clearly represented in all educator preparation programs. This vision is consistent with preparing educators for California public schools and the effective implementation of California’s adopted standards and curricular frameworks. 	<p>Provide Vision Statement, and a Brief description (not to exceed 500 words) of the research-base for vision and how it is consistent with preparing educators. Links to institution’s website, handbooks, or other supporting materials may also be included. Do not link to the actual research literature.</p>	<p>Interviews and review of evidence</p>
<ul style="list-style-type: none"> The institution actively involves faculty, instructional personnel, and relevant stakeholders in the organization, coordination, and decision making for all educator preparation programs. 	<p>Table denoting activities in which stakeholders are involved in organization, coordination and decision making and the stakeholders (name/role and affiliation) that are in regular attendance.</p>	<p>Interviews and review of evidence</p>

Submission Requirements Addressing the Common Standards

Common Standards	Required Documentation	Review Process at Site Visit
<ul style="list-style-type: none"> The education <i>unit</i> ensures that <i>faculty</i> and instructional personnel regularly and systematically collaborate with colleagues in P-12 settings, college and university units and members of the <i>broader educational community</i> to improve educator preparation. 	<p>Published policy documents (for example faculty handbooks, retention and tenure policies, contracts, MOUs, agendas) ensuring that faculty and instructional personnel regularly and systematically collaborate with colleagues in P-12 settings, college and university units and members of the broader educational community to improve educator preparation.</p>	<p>Interviews and review of evidence</p>
<ul style="list-style-type: none"> The institution provides the unit with sufficient resources for the effective operation of each educator preparation program, including, but not limited to, coordination, admission, advisement, curriculum, professional development/ instruction, field based supervision and clinical experiences. 	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission.</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit.</p>
<ul style="list-style-type: none"> The Unit Leadership has the authority and institutional support required to address the needs of all educator preparation programs and considers the interests of each program within the institution. 	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit.</p>
<ul style="list-style-type: none"> Recruitment and faculty development efforts support hiring and retention of faculty who represent and support diversity. 	<p>Documentation (most recent 2 years) pertaining to recruitment and faculty development activities including strategies that assist faculty in supporting diversity.</p>	<p>Interviews and review of evidence</p>

Submission Requirements Addressing the Common Standards

Common Standards	Required Documentation	Review Process at Site Visit
<ul style="list-style-type: none"> • The institution employs, assigns and retains only qualified persons to teach courses, provide professional development, and supervise field-based and clinical experiences. Qualifications of faculty and other instructional personnel must include, but are not limited to: a) current knowledge of the content; b) knowledge of the current context of public schooling including the California adopted P-12 content standards, frameworks, and accountability systems; c) knowledge of diversity in society, including diverse abilities, culture, language, ethnicity, and gender orientation; and d) demonstration of effective professional practices in teaching and learning, scholarship, and service. • • The education unit monitors a credential recommendation process that ensures that candidates recommended for a credential have met all requirements. • 	<p>Copy of instructor, professional development, and field-based supervisor blank evaluation forms.</p> <p>Copy of job descriptions for faculty and other instructional personnel, which include qualifications that are required. (Vitae are not required because already submitted in Program Review)</p>	<p>Reviewed during the site visit only if concerns have been identified leading up to or during the site visit</p>
	<p>Brief description of monitoring practice (not to exceed 200 words)</p>	<p>Interviews and review of evidence</p>

Submission Requirements Addressing the Common Standards		
Common Standards	Required Documentation	Review Process at Site Visit
Standard 2 – Candidate Recruitment and Support Candidates are recruited and supported in all educator preparation programs to ensure their success.		
<ul style="list-style-type: none"> The education unit accepts applicants for its educator preparation programs based on clear criteria that include multiple measures of candidate qualifications. 	Links to the admittance requirements for each program	Interviews and review of evidence
<ul style="list-style-type: none"> The education unit purposefully recruits and admits candidates to diversify the educator pool in California and provides the support, advice, and assistance to promote their successful entry and retention in the profession. 	<p>Recruitment materials (including link to website).</p> <p>Brief Description (not to exceed 500 words) and supporting evidence of candidate advisement and assistance.</p> <p>List of personnel positions assigned to supporting, advising, and placing candidates.</p>	Interviews and review of evidence
<ul style="list-style-type: none"> Appropriate information and personnel are clearly identified and accessible to guide each candidate’s attainment of program requirements. 	<p>No additional information is required during the Common Standards submission.</p> <p>Information is available through Program Review submission</p>	Interviews and review of evidence
<ul style="list-style-type: none"> Evidence regarding progress in meeting competency and performance expectations is consistently used to guide advisement and candidate support efforts. A clearly defined process is in place to identify and support candidates who need additional assistance to meet competencies. 	<p>No additional information is required during the Common Standards submission.</p> <p>Information is available through Program Review submission</p>	Interviews and review of evidence

Submission Requirements Addressing the Common Standards

Common Standards	Required Documentation	Review Process at Site Visit
<p>Standard 3 – Fieldwork and Clinical Practice The unit designs and implements a planned sequence of clinical experiences for candidates to develop and demonstrate the knowledge and skills to educate and support P-12 students in meeting state-adopted content standards. The unit and all programs collaborate with their partners regarding the criteria and selection of clinical personnel, site-based supervisors and school sites, as appropriate to the program.</p> <ul style="list-style-type: none"> Through site-based work and clinical experiences, programs offered by the unit provide candidates with opportunities to both experience issues of diversity that affect school climate and to effectively implement research-based strategies for improving teaching and student learning. Site-based supervisors must be certified and experienced in teaching the specified content or performing the services authorized by the credential. The process and criteria result in the selection of site-based supervisors who provide effective and knowledgeable support for candidates. 	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission.</p>	<p>Reviewed at the site visit to confirm that this occurs across the unit.</p>
	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit</p>
	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission.</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit</p>

Submission Requirements Addressing the Common Standards

Common Standards	Required Documentation	Review Process at Site Visit
<ul style="list-style-type: none"> Site-based supervisors are trained in supervision, oriented to the supervisory role, evaluated and recognized in a systematic manner. 	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit</p>
<ul style="list-style-type: none"> All programs effectively implement and evaluate fieldwork and clinical practice. 	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit</p>
<ul style="list-style-type: none"> For each program the unit offers, candidates have significant experience in California public schools with diverse student populations and the opportunity to work with the range of students identified in the program standards. 	<p>No additional information is required during the Common Standards submission. Information is available through Program Review submission</p>	<p>Reviewed during the site visit <u>only</u> if concerns have been identified leading up to or during the site visit</p>
<p>Standard 4 – Continuous Improvement The education unit develops and implements a comprehensive continuous improvement process at both the unit level and within each of its programs that identifies program and unit effectiveness and makes appropriate modifications based on findings.</p>		
<ul style="list-style-type: none"> Both the unit and its programs regularly and systematically collect, analyze, and use candidate and program completion data as well as data reflecting the effectiveness of unit operations to improve programs and their services. 	<p>Graphic depiction of the unit assessment system including the roles of responsibilities of personnel in the unit and programs. Annotated list of data sources included in the assessment cycle, including those</p>	<p>Interviews and review of evidence</p>
<ul style="list-style-type: none"> The continuous improvement process includes 		

Submission Requirements Addressing the Common Standards

Common Standards	Required Documentation	Review Process at Site Visit
<p>multiple sources of data including 1) the extent to which candidates are prepared to enter professional practice; 2) the quality of the educational services provided to students during supervised practice; and 3) feedback from key stakeholders such as employers and community partners about the quality of the preparation.</p>	<p>submitted in annual data reporting and those that aren't.</p> <p>Multi- year unit assessment cycle schedule specifying the unit assessment activities; when they occur, and who is responsible for collecting, analyzing, and determining modifications.</p> <p>Annual data submission, analysis, and feedback (located in data warehouse, does not require resubmission) will be reviewed</p> <p>Survey Data including CTC sponsored surveys as well as local survey data and/or exit interview data as appropriate</p>	
<p>Standard 5 – Program Impact</p> <ul style="list-style-type: none"> The <i>institution</i> ensures that candidates preparing to serve as professional school personnel know and demonstrate knowledge and skills necessary to educate and support effectively all <i>students</i> in meeting state adopted academic standards. Assessments indicate that candidates meet the Commission adopted competency requirements as specified in the program standards. 		
	<p>No additional information is required during the Common Standards submission.</p> <p>Information is available through Program Review submission</p>	<p>Interviews and review of evidence</p>

Submission Requirements Addressing the Common Standards

Common Standards	Required Documentation	Review Process at Site Visit
<ul style="list-style-type: none"> The unit and its programs demonstrate that they are having a positive impact on teaching and learning in schools that serve California's students. 	<p>Description of <u>how</u> the institution knows that its programs have a positive impact with link to evidence that corroborates its claim.</p>	<p>Interviews and review of evidence</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1e

Meeting Date: March 16, 2017

Subject: Approve Transitional (Early) Kindergarten Waiver Application to Comply with Education Code 37202: Equity Length of Time

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

Department: Academic Office

Recommendation: Approve the Transitional (Early) Kindergarten Waiver Application to comply with Education Code 37202: Equity Length of Time

Background/Rationale: School districts that offer extended day kindergarten classes that also have a Transitional (Early) Kindergarten class are required to seek a waiver if both classes do not have matched instructional minutes. Applying for a waiver, will grant shorter instructional minutes for the Early Kindergarten programs which serve students who are beginning school at ages 4 and 5. SCUSD is applying for a waiver in two schools that have unmatched minutes due to an extended kindergarten program. The two impacted schools are Washington Elementary and Tahoe Elementary.

Financial Considerations: No financial impact

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

Documents Attached:

None

<p>Estimated Time of Presentation: N/A Submitted by: Iris Taylor, Ed.D., Chief Academic Officer John Conway, Coordinator, Early Kinder Program Approved by: José L Banda, Superintendent</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1f

Meeting Date: March 16, 2017

Subject: Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of February 2017

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

Division: Business Services

Recommendation: Approve attached list of warrants and checks.

Background/Rationale: The detailed list of warrants, checks and electronic transfers issued for the period of February 2017 are available for the Board members upon request.

Financial Considerations: Normal business items that reflect payments from district funds.

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

Documents Attached:

1. Warrants, Checks and Electronic Transfers – February 2017

Estimated Time: N/A

Submitted by: Gerardo Castillo, CPA, Chief Business Officer
Amari Watkins, Director, Accounting Services

Approved by: José L. Banda, Superintendent

Sacramento City Unified School District
Warrants, Checks, and Electronic Transfers
February 2017

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount by Fund</u>	<u>Total by Account</u>
County Accounts Payable Warrants for Operating Expenses	97-340713 - 97-341730	General (01)	\$ 7,682,041.74	
		Charter (09)	\$ 97,994.89	
		Adult Education (11)	\$ 176,201.19	
		Child Development (12)	\$ 15,317.16	
		Cafeteria (13)	\$ 1,558,509.52	
		Deferred Maintenance (14)	\$ 10,992.25	
		Building (21)	\$ 2,374,962.02	
		Developer Fees (25)	\$ 550,000.00	
		Mello Roos Capital Proj (49)	\$ 471,624.28	
		Self Insurance (67/68)	\$ 2,324,778.74	
		Retiree Benefits (71)	\$ 2,959.80	
Payroll Revolving (76)	\$ 20,597.93			
				<u>\$ 15,285,979.52</u>
Alternate Cash Revolving Checks for Emergency Accounts Payable and Payroll	00001289 - 00001318	General (01)	\$ 620.00	
		Self Insurance (67/68)	\$ 73.15	
		Payroll Revolving (76)	\$ 22,129.01	
				<u>\$ 22,822.16</u>
Payroll and Payroll Vendor Warrants	97808147 - 97809387	General (01)	\$ 1,084,224.41	
		Charter (09)	\$ 37,277.36	
		Adult Education (11)	\$ 15,697.02	
		Child Development (12)	\$ 101,202.04	
		Cafeteria (13)	\$ 101,427.93	
		Building (21)	\$ 9,389.63	
		Payroll Revolving (76)	\$ 2,812,712.12	
Payroll ACH Direct Deposit	ACH-01035712 - ACH-01041543	General (01)	\$ 12,905,228.99	
		Charter (09)	\$ 481,394.68	
		Adult Education (11)	\$ 209,463.65	
		Child Development (12)	\$ 617,088.98	
		Cafeteria (13)	\$ 358,840.11	
		Building (21)	\$ 32,174.10	
		Self Insurance (67/68)	\$ 15,453.69	
		Retiree Benefits (71)	\$ 29,218.66	
County Wire Transfers for Benefits,	9700348510 - 9700348529	General (01)	\$ 15,088.27	
		Mello Roos Capital Proj (49)	\$ 3,866,302.00	
		Payroll Revolving (76)	\$ 18,602,942.74	
				<u>\$ 22,484,333.01</u>
Total Warrants, Checks, and Electronic Transfers				<u>\$ 56,603,928.06</u>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1g

Meeting Date: March 16, 2017

Subject: Approve Nominee for Sacramento County Treasury Oversight Committee

- 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 nomination of Chief Business Officer, Gerardo Castillo, to the Sacramento County Treasury Oversight Committee Board.

Background/Rationale: On February 27, 1996, the Board of Supervisors established the Sacramento County Treasury Oversight Committee by Resolution #96-0163, as required by Government Code Section 27131. The code allows the Board of Supervisors, in consultation with the Director of Finance, to establish a committee composed of three to eleven members. The committee established by the Board consists of ten members, one of whom represents school and community college districts with funds in the County Treasury. Mr. Gerardo Castillo of the Sacramento City Unified School District has represented the school and community college districts in this position from 2011 to 2017. Because his term expires on June 30, 2017, a new election must be held.

Financial Considerations: N/A

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Letter of Recommendation from José Banda to the County of Sacramento Regarding Nominee Submittal for Sacramento County Treasury Oversight Committee
2. Letter from County of Sacramento Regarding: Extension of Election of School and Community College District Representative for the Sacramento County Treasury Oversight Committee

Estimated Time of Presentation: N/A

Submitted by: José Banda, Superintendent

Approved by: N/A



OFFICE OF THE SUPERINTENDENT

5735 47th Avenue • Sacramento, CA 95824

(916) 643-9000 • FAX (916) 399-2058

José L. Banda, Superintendent

BOARD OF EDUCATION

*Jay Hansen
President
Trustee Area 1*

*Jessie Ryan
Vice President
Trustee Area 7*

*Darrel Woo
2nd Vice President
Trustee Area 6*

*Ellen Cochrane
Trustee Area 2*

*Christina Pritchett
Trustee Area 3*

*Michael Minnick
Trustee Area 4*

*Mai Vang
Trustee Area 5*

*Natalie Rosas
Student Board Member*

March 6, 2017

Ben Lamera,
Director of Finance
County of Sacramento
700 H Street
Sacramento, CA 95814

Dear Mr. Lamera,

I recommend Gerardo Castillo as a representative for the Sacramento County Treasury Oversight Committee. Gerardo is currently serving as Chief Business Officer for the Sacramento City Unified School District. His educational background includes a Certified Public Accountant License and a Chief Business Officer Certificate. In addition, Gerardo has over 20 years of work experience in the finance area, 16 of those years are in school districts. Having the opportunity that Gerardo has had to audit more than 50 school districts, I see the value of a good auditor and how it can help strengthen the internal controls of any organization. If elected, it will be an honor for him to represent the students, schools and community college districts.

With his experience and education, I feel he can contribute and add value to the committee. I appreciate your consideration to nominate Mr. Castillo.

Sincerely,

José L. Banda
Superintendent



Internal Services

Department of Finance

Ben Lamera,
Director

Navdeep S. Gill,
County Executive

David Villanueva,
Chief Deputy County Executive

County of Sacramento

February 28, 2017

To: School and Community College District Pooled Investment Fund Participant Agency Board Chairs

Subject: **ELECTION OF SCHOOL AND COMMUNITY COLLEGE DISTRICT REPRESENTATIVE FOR THE SACRAMENTO COUNTY TREASURY OVERSIGHT COMMITTEE**

Dear Chair:

On February 27, 1996, the Board of Supervisors established the Sacramento County Treasury Oversight Committee by Resolution #96-0163, as required by Government Code Section 27131. The code allows the Board of Supervisors, in consultation with the Director of Finance, to establish a committee composed of three to eleven members. The committee established by the Board consists of ten members, one of whom represents school and community college districts with funds in the County Treasury. Mr. Gerardo Castillo of the Sacramento City Unified School District has represented the school and community college districts in this position from 2011 to 2017. Because his term expires on June 30, 2017, a new election must be held.

The following outlines the duties, qualifications, and restrictions for Committee members:

The duties of the Committee are established under the Government Code Sections 27132, et. seq. These duties include review of the Investment Policy of the Pooled Investment Fund, quarterly review of investments, and to cause an annual audit of the portfolio. The Committee may neither direct individual investments nor infringe upon the day-to-day operations of the County Treasury.

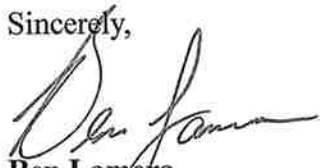
The position requires academic or practical experience in public finance. The term of appointment is normally three years. Appointees must also comply with the following restrictions: 1) a member may not be employed by any entity that has either contributed to a campaign of a candidate for the office of local treasurer or contributed to the campaign of a candidate to be a member of a legislative body of any agency that has money deposited in the County Treasury in the previous three years or during the period that the employee is a member of the Committee; 2) a member may neither directly nor indirectly raise money for a candidate for either local Treasurer or a member of the governing board of any local agency that has money deposited in the County Treasury; 3) a member may neither secure employment with nor be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the Treasurer is doing business either as a member of the Committee or for one year after leaving the Committee; and 4) a member must complete and file a Statement of Economic Interests Form 700 assuming office statement and file annually thereafter.

Attached is the Treasury Oversight Committee Fact Sheet. We request that your District's governing board provide us with a nomination by April 14, 2017. Individuals nominated must meet the criteria on the Fact Sheet and be a current member or employee of the District. Please include a resume and one-paragraph candidate statement for the nominee. On April 21, 2017, a ballot will be mailed to you listing the nominations. Ballots

must be returned to us no later than June 5, 2017, at 5 p.m. We will then tabulate the ballots and notify you by mail on June 12, 2017, of the election results. A run-off election will be held if the vote is tied. We expect the newly elected School and Community College District Representative to the Treasury Oversight Committee to be ratified by the Board of Supervisors in July 2017. We look forward to working with the representative elected to fill this position.

If you have any questions, please call Bernard Santo Domingo, Chief Investment Officer at (916) 874-7320.

Sincerely,



Ben Lamera

Director of Finance

Attachment

cc: Bernard Santo Domingo

TREASURY OVERSIGHT COMMITTEE FACT SHEET

CONTACT PERSON

Bernard Santo Domingo, Chief Investment Officer, (916) 874-7320

DUTIES

The County Board of Supervisors created the Treasury Oversight Committee (the "Committee") on February 27, 1996 in accordance with Government Code Section 27131. The Committee is responsible for reviewing the quarterly Pooled Investment Fund reports, monitoring and reviewing the County Treasurer's annual Investment Policy, and causing an annual audit of the Pooled Investment Fund portfolio. The Committee is advisory and does not direct individual investment decisions, select investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the county treasury.

MEMBERSHIP

County Director of Finance
Board of Supervisors Representative
Superintendent of Schools Representative
School & Community College Districts Representative
Special Districts Representative
Public Members: 5 Members

TERM

Term of Office
Term of Office
Term of Office
Three-year elected term, may be reelected
Three-year elected term, may be reelected
Three-year appointment, may be reappointed

QUALIFICATIONS

A majority of public members must have expertise or an academic background in public finance. The other public members shall be economically diverse and bipartisan in political registration. All other members must have expertise or academic background in public finance. Members must file a Statement of Economic Interests Form 700 within 30 days of assuming office and file annually thereafter.

RESTRICTIONS

- 1) A member may not be employed by any entity that has, in the previous three years or during the period that the employee is a member of the Committee, contributed to the campaign of a candidate for either the office of local treasurer or the legislative body of any agency that has deposited funds in the County Treasury.
- 2) A member may not, directly or indirectly, raise money for a candidate for either local treasurer or a member of the governing board of any local agency that has deposited funds in the County Treasury.
- 3) A member may not secure employment with or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms with whom the Treasurer is doing business either as a member of the Committee or for one year after leaving the Committee.

MEETINGS

The meetings are scheduled for the third Friday of the second month following the end of each quarter. Meetings are held at the County of Sacramento Administration Building, 700 H Street, Hearing Room One, Sacramento, CA 95814.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1h

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2932: Resolution Regarding Board Stipends

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

Division: Board of Education.

Recommendation: Approve Resolution No. 2932: Resolution Regarding Board Stipends.

Background/Rationale: Education Code section 35120 fails to define hardship which has led to uncertainty regarding payment of stipends for Board members who may be deserving of payment due to absence resulting from hardship or other duties such as jury duty or performing duties or services for the District at the time of a Board meeting. All stipend payments will be based on an attendance sign-in sheet as well as any Board resolution(s) excusing absences in compliance with law. A Board member who is absent from a meeting may be eligible for payment by reporting the excused absence to the Board Office. A Board resolution will be periodically placed, as needed, on the Board agenda to state that the reason for the absence complies with Education Code section 35120 and shall be reflected in the minutes.

Financial Considerations: N/A

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Resolution No. 2932: Resolution Regarding Board Stipends.

Estimated Time of Presentation: N/A

Submitted by: Jay Hansen, Board President

Approved by: José L. Banda, Superintendent

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

RESOLUTION NO. 2932

RESOLUTION REGARDING BOARD STIPENDS

WHEREAS, Education Code section 35120 and Board Bylaw 9250 of the Sacramento City Unified School District (“District”) authorize Board members to be paid stipends for meetings they were unable to attend due to illness, hardship or other duties such as jury duty or performing duties or services for the District at the time of a Board meeting; and

WHEREAS, the Board finds that the Board members may be paid, or retain, stipends for meetings they were unable to attend as stated in Attachment A.

NOW, THEREFORE, BE IT RESOLVED by the Sacramento City Unified School District Board of Education which finds and determines as follows:

1. Adopts the foregoing recitals as true and correct;
2. Authorizes stipends for meetings the Board members were unable to attend pursuant to Attachment A; and
3. Incorporates herein by reference Attachment A.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 16th day of March, 2017 by the following vote:

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

Jay Hansen
President, Board of Education

ATTESTED TO:

José Banda
Secretary of the Board of Education

ATTACHMENT A

RESOLUTION NO. 2932

1. Absence Due to Hardship Finding. Stipends are authorized to the following Board members due to being out of town for Board business:
 - a. Board Member Darrel Woo for the special meeting date of March 2, 2017.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1i

Meeting Date: March 16, 2017

Subject: Approve Minutes of the February 16, 2017, Board of Education Meeting

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

Division: Superintendent's Office

Recommendation: Approve Minutes of the February 16, 2017, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the February 16, 2017, 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

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

Thursday, February 16, 2017

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

MINUTES

2016/17-13

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 4:34 p.m. by Member Pritchett, and roll was taken.

Members Present:

Second Vice President Darrel Woo

Ellen Cochrane

Michael Minnick

Christina Pritchett

Mai Vang

Members Absent:

President Hansen (arrived at 5:00 p.m.)

Vice President Jessie Ryan (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 54957 - Public Employment*
 - a) *Superintendent*
- 3.5 *Government Code 54956.8 – Conference with Real Property Negotiators*
Property: 7050 San Joaquin Street and 16th and N Street
District Negotiator: Superintendent
Negotiating Parties: District and Cresleigh Homes
Under Negotiation: Price and Terms of Exchange

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:35 p.m. by President Hansen.

Members Present:

President Hansen
Vice President Jessie Ryan
2nd Vice President Darrel Woo
Ellen Cochrane
Michael Minnick
Christina Pritchett
Mai Vang
Student Member Natalie Rosas

Members Absent: None

The Pledge of Allegiance was led by the following 6th Annual ASTS Spelling Bee winners:

First Place – Agnes Kong, Camellia Basic Elementary, 6th Grade
Second Place – Lily Bui, Woodbine Elementary, 4th Grade
Third Place – Za’Khari Bean, Caroline Wenzel Elementary, 6th Grade

Certificates of Achievement presented by President Hansen. Member Cochrane congratulated the students asking Agnes Kong to tell the final word on which she won and choose a Board member to spell it. The word was “kerosene”; Agnes chose Vice President Ryan.

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

None

6.0 AGENDA ADOPTION

President Hansen motion to adopt agenda.

*Member Pritchett motion to approve.
Second Vice President Woo 2nd.
The Board Unanimous.*

7.0 SPECIAL PRESENTATION

Recognize Student Board Member, Natalie Rosas to introduce item and Student Advisory Council (SAC).

*7.1 Student Advisory Council's Initiative Presentation (SAC Executive Board)
Introductions.*

Michele Nunes, Senior JFK - Secretary

Isaac Estacio, Junior West Campus - Social Media Chair

Carson Moua, Senior Luther Burbank - Communications Chair

Geraldine Castaneda, Senior CK McClatchy - Administrative Coordinator

Giovanni Figueroa, Junior Luther Burbank - Newsletter Chair

Lina Kamil, Senior CK McClatchy - Vice President

Sara Nguyen, Junior West Campus- President

Natalie Rosas - Student School Board Member

SAC presented 2016-2017 main initiative Artists of Color Youth Summit. Conference aimed to ease 8th graders' transition into high school, focusing on academics, social, emotional and life skills in order to be successful with student to student learning. Approximate cost \$5,000, which will cover venue, transportation, meals for about 400 and any other unforeseen costs.

Public Comment:

None

Board Member Comments:

Member Minnick asked for explanation regarding choosing participants vs. having it open to any/everyone? Set up time to discuss where some of this funding will come from.

SAC Member indicated this is a quota-based system, targeting 8th graders, entering high school with stastically lower test scores, however reviewing all applications, selecting ones with interest in arts and also their needs.

2nd Vice President Woo inquired on venue choice, Sac State, alternatives in creating budget, maybe have it at Serna. Date?

SAC Member responded beginning of June, before finals.

2nd Vice President Woo addressed targeting 8th graders before the end of school year.

SAC Member indicated conference at that time therefore 8th graders can gain the skills.

Vice President Ryan praised the presentation. On point. Strong research findings, loves idea of utilizing arts based youth lead education.

Member Pritchett in agreement with VP Ryan. Recommends reaching out to each high school for Freshman days therefore SAC can present to students/parents. Open to conversations regarding assistance.

President Hansen mentioned Member Minnick official Board Liaison to the SAC. President Hansen along with Member Minnick and other Members each have a small Board stipend to use for worthy programs and willing to use a portion to support this effort.

8.0 PUBLIC COMMENT

Public Comment:

Grace Trujillo, Parent, information she brought to the February 2nd Board meeting was incorrect. Member Cochran thanked her for coming forward to explain.

Nikki Milevsky, SCTA President, concerned with HIPPO MD program at John Still School, understands it is to be expanded to other schools.

Teresa Hernandez, Spanish speaking parent, concerned with how parents are receiving oral translation at DELAC and Master Plan meetings. Member Cochran asked President Hansen to look into this to make sure we have quality translators at DELAC, EL Master Plan Meetings and any meeting where Spanish translation is needed.

Sophia Garcia, Parent, spoke about drug awareness and safety.

Superintendent Banda thanked speaker for courage to get up and speak in public. Would like contact information for Ms. Garcia to follow up.

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.

9.0 PUBLIC HEARING

- 9.1 *Public Hearing on the Renewal of the Charter Petition for Sacramento New Technology High School (Jack Kraemer and Kenneth Durham)* **Conference/First Reading**
President Hansen opened the Public Hearing.
Jack Kraemer, Director of Innovative Schools and Charter Oversight, presented along with Kenneth Durham, lead petitioner and principal.
Overview of charter school, process of charter renewal, the purpose of public hearing, next steps, concluded with presentation by Sacramento New Technology principal, Kenneth Durham.

Public Comment:

The following speakers are in favor of the charter renewal:

Dale Means, Sacramento New Technology Teacher/School Advisory Board President

Dr. Norman Lorenz, Professor, Sacramento City College/Independent Charter Founder

Hugo Hernandez, Liaison, Sacramento New Technology representing Classified Staff

Maricela Torres, Parent, Sacramento New Technology

Tami Dunning, Former Parent, Sacramento New Technology

Board Member Comments:

Vice President Ryan impressed with what school has to offer. Concerned about low enrollment.

Member Pritchett concerned about slide A-G requirements. Why 2015-16 percentage rates not listed?

2nd Vice President Woo also concerned about enrollment. Notices improvements.

President Hansen thanked everyone who came to support indicating this is a conference item, will be taken up at a subsequent meeting for a vote.

- 9.2 *Public Hearing on the Renewal Charter Petition for George Washington Carver School of Arts and Science (Jack Kraemer and Allegra Alessandri)* **Conference/First Reading**
Jack Kraemer, Director of Innovative Schools and Charter Oversight, presented along with Allegra Alessandri, lead petitioner and principal. Overview of charter school, process of charter renewal, the purpose of public hearing, next steps, concluded with presentation by George Washington Carver School of Arts and Science principal Allegra Alessandri.

Public Comment:

The following speakers are in favor of the charter renewal:

Scott Preston, Spanish Teacher, George Washington Carver School of Arts and Science

Jade Thomas, Student, George Washington Carver School of Arts and Science

Kelly McNeely-Nutting, Parent, George Washington Carver School of Arts and Science

David Espinoza, Parent, George Washington Carver School of Arts and Science

Grace Trujillo, Parent, George Washington Carver School of Arts and Science

Board Member Comments:

Member Pritchett praised George Washington Carver School of Arts and Science President Hansen thanked public comment speakers. Vote at next Board Meeting.

- 9.3 *Public Hearing on the Renewal Charter Petition for The Met Sacramento High School (Jack Kraemer and Vince Wolfe)* **Conference/First Reading**
Jack Kraemer, Director of Innovative Schools and Charter Oversight, presented along with Vince Wolfe, lead petitioner and principal. Overview of charter school, process of charter renewal, the purpose of public hearing, next steps, concluded with presentation by The Met principal, Vince Wolfe.

Public Comment:

The following speakers are in favor of the charter renewal:

Councilmember Jay Schenirer

Lordess Jackson, Student, The Met

Xico Gonzalez, Faculty Member, The Met

Gino Ramirez, Student, The Met

Dominick Volpatti, Student, The Met

Leyne Milstein, Parent, The Met

David Fisher, Vice President SCTA, Parent of the District

Board Member Comments:

Member Ryan spoke about her intern from The Met and addressed Safe Haven. President Hansen back in two weeks for formal vote.

10.0 CONSENT AGENDA

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

10.1 Items Subject or Not Subject to Closed Session:

- 10.1a *Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Change Notices and Notices of Completion (Gerardo Castillo, CPA)*
- 10.1b *Approve Personnel Transactions (Cancy McArn)*
- 10.1c *Approve Sutter Middle School Field Trip to Ashland, Oregon from March 7 to March 9, 2017 (Lisa Allen and Olga Simms)*
- 10.1d *Approve Sutter Middle School Field Trip to Ashland, Oregon from March 22 to March 24, 2017 (Lisa Allen and Olga Simms)*
- 10.1e *Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of January 2017 (Gerardo Castillo, CPA)*
- 10.1f *Approve Resolution No. 2923: Temporary Interfund Transfers of Special or Restricted Fund Monies (Gerardo Castillo, CPA)*
- 10.1g *Approve C. K. McClatchy High School Field Trip to Ashland, Oregon to Attend a Shakespeare Festival from March 29 – March 31, 2017 (Lisa Allen and Mary Hardin Young)*
- 10.1h *Approve Waiver Request and Affidavit – Request for Allowance of Attendance Due to Emergency Conditions at Crocker/Riverside Elementary School and O. W. Erlewine Elementary School on January 19, 2017, and Golden Empire Elementary School on January 19 and 20, 2017 (Gerardo Castillo, CPA)*
- 10.1i *Approve Minutes of the January 19, 2017, Board of Education Meeting (José L. Banda)*

Member Pritchett asked that Item 10.1h be pulled and explained by Mr. Castillo. Mr. Castillo explained the waiver and why it is necessary to not lose attendance for the days in question. Member Pritchett was satisfied with the Item as explained.

President Hansen asked for a motion to adopt the Consent Agenda in its entirety.

Vice President Ryan motion to approve.

Second Vice President Woo 2nd.

The Board Unanimous.

11.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

- 11.1 *Superintendent Search Process and Timeline (Nathaniel Browning and Rich Copper)*

Conference

Rich Copper started presentation. Dr. Kent Beckler, unable to attend tonight's board meeting, will assist with search. Will provide all candidates and recommend applicants who fit. Board will choose applicants to be interviewed. Hope to have Superintendent selected and on board in April.

Public Comment:

None

Board Member Comments:

Member Woo shared last experience when selecting Superintendent Banda.

Member Cochrane explained focus of search in Northern California. Mr. Copper responded, local qualified candidates, attractive job, attractive district.

11.2 2017-2018 Budget Reductions – Restricted Funds
(Gerardo Castillo, CPA)

**Conference/First
Reading**

Gerardo Castillo started presentation. 1st budget reduction in the last 3 years. Covered budget overview and expenditures.

Public Comment:

None

Board Member Comments:

President Hansen shared about a recent trip to Washington DC, National School Board Association, presentation by Virginia Foxx. Be prepared to do more with less. A time to work together.

11.3 Overview of the New State Accountability System: the California School Dashboard
(Elliot Lopez, Cathy Morrison, and Sara Pietrowski)

Information

Presentation started with Elliot Lopez introducing Cathy Morrison, LCAP/SPSA Coordinator and Sara Pietrowski, Student Outcomes Coordinator. Briefing on new state accountability system, The California School Dashboard replacing API.

Public Comment:

None

Board Member Comments:

Vice President Ryan thanked presenters for presentation. Addressed how Dashboard will be made understandable by all. David Sapp Deputy Policy Director of the State Board of Education, February 27th attending Parent Information Luncheon to share prototype Dashboard.

Vice President Woo details, summary. Compares Dashboard to the consumer reports method. Superintendent Banda commends the group.

11.4 Approve Resolution No. 2925: Property Exchange (16th and N and 7050 San Joaquin)
(Cathy Allen)

Conference/Action

Cathy Allen presented. Briefly summarized on item. A lot of work, a lot of issues. Excited to move forward for approved resolution. Introduced Member Pritchett to speak on item. Four years in making, Facilities Committee unanimously in favor of the agreement of exchange.

Public Comment:

The following speakers are in favor of Resolution No. 2925 Property Exchange:

Isaac Gonzalez, Sacramento Resident/SCUSD Parent

Katie Valenzuela Garcia, Sacramento Food Policy Council

Erin Dimmitt, Sacramento Food Policy Council

Elena Davert, Sacramento Food Policy Council

Todd McPherson, Luther Burbank, Sacramento Food Policy Council, Member Central Kitchen Taskforce

Ben Thomas, Sacramento Food Policy Council, Community Alliance with Family Farmers

Board Member Comments:

Vice President Woo motion to move from conference to action.

Vice President Ryan 2nd.

The Board Unanimous.

Vice President Ryan recognized community members supporting Item 11.4.

President Hansen closed thanking for involvement and patience.

Vice President motion to approve.

Vice President Ryan 2nd.

The Board Unanimous.

11.5 Monthly Facilities Update (Cathy Allen)

Information

Cathy Allan presented. Introduced West Campus Principal David Rodriguez. Discussed the West Campus High School Core Academic Renovation and Repair process.

Public Comment:

None

Board Member Comments:

None

12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

**Receive
Information**

12.1 Business and Financial Information:

- *Purchase Order Board Report for the Period of November 15, 2016, through December 31, 2016.*
- *Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for November 1, 2016, through December 31, 2016.*

12.2 Head Start/Early Head Start Reports.

Board President Hansen received the Business and Financial Information reports and the Head Start/Early Head Start/Early Head Start Expansion reports.

13.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *February 18, 2017, 10:00 a.m. to 3:00 p.m., Board Retreat; Grange Restaurant, 926 J St, Sacramento, CA 95814*
- ✓ *March 2, 2017, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

14.0 ADJOURNMENT

Vice President Ryan spoke of the recent passing of Leonardo da Vinci 8th grade student Mai See Lee. Member Vang shared information about the funeral services. President Hansen asked for a moment of silence in her honor.

The Board adjourned back into Closed Session and later adjourned at 10:32 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 10.1

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2928: Renewal of the Charter Petition for George Washington Carver School of Arts and Science

- 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: Deputy Superintendent's Office

Recommendation: To conference and take action to approve the renewal of the charter for George Washington Carver School of Arts and Science.

Background/Rationale: Sacramento City Unified School District received George Washington Carver Schools of Arts and Science's renewal petition on January 18, 2017 (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 George Washington Carver School of Arts and Science on February 16, 2017. 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 March 16, 2017.

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

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. 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. Revised Appendices (Proposed): <http://www.scusd.edu/charter-petitions>

Estimated Time of Presentation: 10 Minutes

Submitted by: Lisa Allen, Deputy Superintendent
Jack Kraemer, Innovative Schools and Charter Oversight, Director

Approved by: Lisa Allen, Deputy Superintendent

Board of Education Executive Summary

Deputy Superintendent's Office

Approve Resolution No. 2928: Renewal of the Charter for George Washington Carver School of Arts and Science
March 16, 2017



I. OVERVIEW / HISTORY

Action Proposed:

District staff recommends approval of the charter renewal for George Washington Carver School of Arts and Science ("GWC") for five (5) years, beginning July 1, 2017 until June 30, 2022 serving students in grades 9-12 through the 2021-2022 school year.

History:

GWC is a dependent charter school with 9th through 12th grade students located at 10101 Systems Parkway, Sacramento, CA 95827 on Sacramento City Unified School District ("District") owned property. District originally granted GWC's charter petition for establishment on June 2003 as America's Choice High School. Upon renewal in 2007, a material revision was approved to become George Washington Carver School of Arts and Science, a Waldorf inspired high school. The charter petition was renewed again on March 1, 2012 and is now due to expire June 30, 2017. District received a charter renewal petition from GWC on January 18, 2017, 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 GWC on February 16, 2017.

After reviewing the renewal petition and appendix items, District staff provided GWC with numerous areas that needed updates and/or clarification. In response to the District staff analysis and recommendations, GWC submitted a revised petition and revised appendix on February 27, 2017 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

Deputy Superintendent's Office

Approve Resolution No. 2928: Renewal of the Charter for George

Washington Carver School of Arts and Science

March 16, 2017



- 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, GWC 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)). GWC meets API criteria 1, 2, and 3 as defined by AB484. Additionally, GWC had 68% and 30% 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 57.4% proficient/advance levels for the Science assessment. When compared to the respective student populations in SCUSD, GWC's population attained higher levels of achievement in ELA, Math, and 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

Deputy Superintendent's Office

Approve Resolution No. 2928: Renewal of the Charter for George Washington Carver School of Arts and Science
March 16, 2017



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 GWC 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 GWC initial renewal petition and appendix are noted as “Pre A” at the beginning of the Charter School’s revised renewal appendix.

Based on the results of the District staff’s review process of the initial renewal petition, revised renewal petition, initial appendix, and revised appendix, District staff assessed that all fifteen

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Deputy Superintendent's Office

Approve Resolution No. 2928: Renewal of the Charter for George

Washington Carver School of Arts and Science

March 16, 2017



elements are reasonably comprehensive individually and collectively. District staff also assessed that GWC 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. However, as a dependent charter school of Sacramento City Unified School District, District is liable for the charter school's debts or obligations.

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

GWC's revised renewal petition meets the statutory requirements and recommendations of the District staff. District staff recommends that the charter renewal for GWC 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

Board of Education Executive Summary

Deputy Superintendent's Office

Approve Resolution No. 2928: Renewal of the Charter for George Washington Carver School of Arts and Science
March 16, 2017



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

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2928
RESOLUTION TO APPROVE THE PETITION TO RENEW THE CHARTER OF
GEORGE WASHINGTON CARVER SCHOOL OF ARTS AND SCIENCE**

WHEREAS, George Washington Carver School of Arts and Science submitted to Sacramento City Unified School District (“District”) a charter renewal petition (“Petition”), dated January 18, 2017; 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 February 16, 2017 and took board action on March 16, 2017; and

WHEREAS, the Governing Board has considered the level of public support for George Washington Carver School of Arts and Science 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 George Washington Carver School of Arts and Science 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 16th day of March, 2017, by the following vote:

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

José L. Banda
Secretary of the Board of Education

Jay Hansen
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.2

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2929: Renewal of the Charter Petition for The Met Sacramento 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: Deputy Superintendent's Office

Recommendation: To conference and take action to approve the renewal of the charter for The Met Sacramento High School.

Background/Rationale: Sacramento City Unified School District received The Met Sacramento High School's renewal petition on January 18, 2017 (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 The Met Sacramento High School on February 16, 2017. 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 March 16, 2017.

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

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. 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. Revised Appendices (Proposed): <http://www.scusd.edu/charter-petitions>

<p>Estimated Time of Presentation: 10 Minutes</p> <p>Submitted by: Lisa Allen, Deputy Superintendent Jack Kraemer, Innovative Schools and Charter Oversight, Director</p> <p>Approved by: Lisa Allen, Deputy Superintendent</p>
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Board of Education Executive Summary

Deputy Superintendent's Office

Approve Resolution No. 2929: Renewal of the Charter for The Met
Sacramento High School
March 16, 2017



I. OVERVIEW / HISTORY

Action Proposed:

District staff recommends approval of the charter renewal for The Met Sacramento High School ("The Met") for five (5) years, beginning July 1, 2017 until June 30, 2022 serving students in grades 9-12 through the 2021-2022 school year.

History:

The Met is a dependent charter school with 9th through 12th grade students located at 810 V Street, Sacramento, CA 95818 on Sacramento City Unified School District ("District") owned property. District originally granted The Met's charter petition for establishment on June 2003. The charter petition has been renewed twice and is now due to expire June 30, 2017. District received a charter renewal petition from The Met on January 18, 2017, 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 The Met on February 16, 2017.

After reviewing the renewal petition and appendix items, District staff provided The Met with numerous areas that needed updates and/or clarification. In response to the District staff analysis and recommendations, The Met submitted a revised petition and revised appendix on February 27, 2017 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

Deputy Superintendent's Office

Approve Resolution No. 2929: Renewal of the Charter for The Met

Sacramento High School

March 16, 2017



- 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, The Met 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)). The Met meets API criterion 1 as defined by AB484. Additionally, The Met had 72% and 33% 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 40% proficient/advance levels for the Science assessment. When compared to the respective student populations in SCUSD, The Met's population attained higher levels of achievement in ELA and Math while attaining lower levels of achievement 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

Deputy Superintendent's Office

Approve Resolution No. 2929: Renewal of the Charter for The Met

Sacramento High School

March 16, 2017



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 Met's 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 The Met initial renewal petition and appendix are noted in the first two pages of the Charter School's revised renewal appendix.

Based on the results of the District staff's review process of the initial renewal petition, revised renewal petition, initial appendix, and revised appendix, District staff assessed that all fifteen

Board of Education Executive Summary

Deputy Superintendent's Office

Approve Resolution No. 2929: Renewal of the Charter for The Met

Sacramento High School

March 16, 2017



elements are reasonably comprehensive individually and collectively. District staff also assessed that The Met 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. However, as a dependent charter school of Sacramento City Unified School District, District is liable for the charter school's debts or obligations.

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

The Met's revised renewal petition meets the statutory requirements and recommendations of the District staff. District staff recommends that the charter renewal for The Met 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

Board of Education Executive Summary

Deputy Superintendent's Office

Approve Resolution No. 2929: Renewal of the Charter for The Met

Sacramento High School

March 16, 2017



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

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2929
RESOLUTION TO APPROVE THE PETITION TO RENEW THE CHARTER OF
THE MET SACRAMENTO HIGH SCHOOL**

WHEREAS, The Met Sacramento High School submitted to Sacramento City Unified School District (“District”) a charter renewal petition (“Petition”), dated January 18, 2017; 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 February 16, 2017 and took board action on March 16, 2017; and

WHEREAS, the Governing Board has considered the level of public support for The Met Sacramento 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 The Met Sacramento 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 16th day of March, 2017, by the following vote:

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

José L. Banda
Secretary of the Board of Education

Jay Hansen
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.3

Meeting Date: March 16, 2017

Subject: Approve Resolution No. 2924: Approve the Closing of the Retiree Fund

- 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: Adopt Resolution No. 2924, Close the Retiree Fund (Fund 71), Effective January 31, 2017.

Background/Rationale: During the course of the 2015-16 audit, the auditors in conformity with the requirements of Governmental Accounting Standards Board Statements 43 and 45, recommended that SCUSD close Retiree Fund (Fund 71). Under new clarifying guidelines these funds will no longer be included in the District financial statements. The clarification relates to the plan structure and the manner in which assets are held, invested, and disbursed be compatible with (a) holding and managing plan assets, not as assets of the employer, but in trust for the exclusive benefit of plan members and their beneficiaries and (b) the specific criteria of irrevocability of contributions, dedication of the plan assets (including income from the investment of plan assets) to paying benefits in accordance with the substantive plan, and legal protection of the plan assets from creditors stated in paragraph 4 of Statement 43.

The Retiree Fund (Fund 71) has been in existence for several decades and it was used to keep track of revenues and expenditures associated with retirees funds. Under clarification guidelines, these funds can only be used to pay retiree health benefits and are no longer part of the District's financial statements. The District will still monitor these funds that are in the CalPERS Trust, but it will not report the funds in financial statements. This new practice is consistent state wide with other LEAs.

Financial Considerations: The funds invested in the CalPERS trust will earn a higher return than if they were invested in the county treasury. However, there is also a risk of loss since these funds are invested on the public market.

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

Documents Attached:

1. Executive Summary
2. Resolution No. 2924, Close the Retiree Fund (Fund 71)

Estimated Time: 3 Minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Resolution No. 2924: Approve the Closing of the Retiree Fund

March 16, 2017

I. OVERVIEW/HISTORY:

The District currently has had a Retiree Fund (Fund 71) with money deposited in CalPERS Trust and inside of the county treasury.

During the course of the 2015-16 audit, the auditors in conformity with the requirements of Governmental Accounting Standards Board Statements 43 and 45, recommended that SCUSD close Retiree Fund (Fund 71). Under new clarifying guidelines these funds will no longer be included in the District financial statements. The clarification relates to the plan structure and the manner in which assets are held, invested, and disbursed be compatible with (a) holding and managing plan assets, not as assets of the employer, but in trust for the exclusive benefit of plan members and their beneficiaries and (b) the specific criteria of irrevocability of contributions, dedication of the plan assets (including income from the investment of plan assets) to paying benefits in accordance with the substantive plan, and legal protection of the plan assets from creditors stated in paragraph 4 of Statement 43.

The Retiree Fund (Fund 71) has been in existence for several decades and it was used to keep track of revenues and expenditures associated with retirees funds. Under clarification guidelines, these funds can only be used to pay retiree health benefits and are no longer part of the District's financial statements. The District will still monitor these funds that are in the CalPERS Trust, but it will not report the funds in financial statements. This new practice is consistent state wide with other LEAs.

II. Driving Governance:

- Accounting guidance is provided by the California School Accounting Manual and interpretation of Governmental Accounting Standards Board Statements
- Interpretation Governmental Accounting Standards Board Statements 43 and 45 authorizes the closing of Retiree Fund (Fund 71) so that money is maintained separately on a Trust.

III. Budget:

No impact on the budget. The funds invested in the CalPERS trust will earn a higher return than if they were invested in the county treasury. However, there is also a risk of loss since these funds are invested on the public market.

Board of Education Executive Summary

Business Services

Resolution No. 2924: Approve the Closing of the Retiree Fund

March 16, 2017

IV. Goals, Objectives and Measures:

Comply with the recommendations provided by the auditors and improve the District's financial reporting.

V. Major Initiatives:

Streamline financial accounting and reporting within the District.

VI. Results:

Closing the Retiree Fund (Fund 71) will align with the new standard practice to keep track of retiree funds.

VII. Lessons Learned/Next Steps:

- Close Retiree Fund (Fund 71) within the county treasury and update our finance system.
- Update procedures for the closing of Retiree Fund (Fund 71) and processing of transactions.
- Continue to review all funds and processes for efficiencies and improvements.

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

RESOLUTION NO. 2624

Close the Retiree Fund (Fund 71)

WHEREAS, Education Code Section 41002 authorizes a general fund of the Sacramento City Unified School District (“District”) and other funds legally created or established in law; and

WHEREAS, Auditors, in conformity with the requirements of Governmental Accounting Standards Board Statements 43 and 45, recommended that SCUSD close Retiree Fund (Fund 71). Under new clarifying guidelines these funds will no longer be included in the District financial statements; and

WHEREAS, the California School Accounting Manual provides a school district the accounts needed to track revenues and expenditures; and

WHEREAS, the District currently has OPEB Trust with account with money deposited outside of the county treasury;

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education, that the Superintendent of the District or designee is hereby authorized and directed to close Retiree Fund (Fund 71) and to deposit the funds into the CalPERS OPEB Trust. This resolution shall take effect from and after its adoption with the change in funds effective, January 1, 2017 to align with the 2nd Interim report.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 16th day of March 2017 by the following vote:

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

Jay Hansen
President of the Board of Education

ATTESTED TO:

José L. Banda
Secretary of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.4

Meeting Date: March 16, 2017

Subject: 2016-17 Second 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 Second 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 second of two interim financial reports presented to the Board of Education for the 2016-17 year. The report provides financial information as of January 31, 2017.

Financial Considerations: With the approval of Proposition 30, 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. As required for a “positive” certification by the Sacramento County Office of Education, the district certifies that it will meet its financial obligations for the current fiscal year and two subsequent years.

The district has not settled agreements with all bargaining units for FY 2016-17, 2017-18 and 2018-19. However, 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. A significant change from the previous two years is that anticipated ongoing revenues for 2017-18 do not offset the district’s rising costs for pensions (STRS and PERS), health benefits and step and column increases.

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

Documents Attached:

1. Executive Summary
2. 2016-17 Second 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

Second Interim Financial Report 2016-2017 and Budget Update

March 16, 2017



I. OVERVIEW/HISTORY:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th.

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, Local Control Funding Formula (LCFF) and recent approval of Proposition 55, 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 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, 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. The second report shall cover the financial and budgetary status of the district for the period ending January 31. 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

Second Interim Financial Report 2016-2017 and Budget Update

March 16, 2017



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 pension, 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 and 2017-18. 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 Second Interim Financial Report includes assumptions and projections made with the best available information. The anticipated ongoing revenues over the next two years do not offset the district's rising costs, meaning that unassigned fund balance will need to be used to offset deficit spending during this time period. The governor has paid the wall of debt with one time funds, therefore the significant one time funds that we have seen during the 2014-15, 2015-16 and 2016-17 are not expected to continue.

With the increase costs in step and column, health benefits and pensions, all the new unrestricted ongoing funding for 2017-18 has been used.

Projected New Unrestricted 2017-18 Ongoing LCFF Revenue \$3,333,372

<i>Required/Statutory Cost Increases</i>	
Projected Step and Column Increase (Certificated)	-\$1,846,896
Projected Step and Column Increase (Classified)	-\$429,022
Projected Increase in Health Benefits Costs (3%)	-\$1,773,460
Increase in STRS Contribution	-\$3,487,572
Increase in PERS Contribution	-\$1,076,686
Total Projected Expenditure Increase	-\$8,613,636
Total (Deficit Spending)	(\$5,280,264)

Board of Education Executive Summary

Business Services

Second Interim Financial Report 2016-2017 and Budget Update

March 16, 2017



IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2016-17 and continue to follow the budget calendar timeline and Local Control Accountability Plan (LCAP) to ensure a balanced 2017-2018 budget. It will be important to reduce the reliance of one-time funds used to balance the budget for 2017-18 and beyond.

V. Major Initiatives:

Use the Second 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
Second Interim Financial Report



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
March 16, 2017

Sacramento City Unified School District

Board of Education

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

Cabinet

José L. Banda, Superintendent
Cathy Allen, Chief Operations Officer
Lisa Allen, Deputy Superintendent
Gerardo Castillo, Chief Business Officer
Elliot Lopez, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
vacant, Chief Strategy Officer
Alex Barrios, Chief Communications Officer
Iris Taylor, Ed.D., Chief Academic Officer

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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%	1.48%	2.40%
GAP Funding Rate for Local Control Funding Formula (LCFF)	55.28%	23.67%	44.14%
California Consumer Price Index (CPI)	2.37%	2.72%	2.92%

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 38,851.68 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 38,783.37 ADA (prior year ADA).
- 2018-19 assumes funded on 38,688.37 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

Federal Revenues

- Federal Revenues assume an increase of 10.38% for 2016-17 due to School Improvement Grant (SIG) award to the District in December 2016.
- 2017-18 assumes a reduction of 5.7%. 2018-19 is maintained at the 2017-18 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% for 2016-17, 17.6195% for 2017-18, and 19.4695% for 2018-19 due to pension increases.
- The estimated statutory benefits for Classified staff is 23.2775% for 2016-17, 25.1895% for 2017-18, and 28.0895% for 2018-19 due to pension increases.
- Health benefits are projected to increase approximately 3% 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.

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 5% 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.

MULTI-YEAR BUDGET ASSUMPTIONS: 2016-17 THROUGH 2018-19 (Continued)

**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: _____
District Superintendent or Designee

Date: _____

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: March 16, 2017

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Gloria Chung

Telephone: (916) 643-9405

Title: Director, Budget

E-mail: Gloria@scusd.edu

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	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 first interim.	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 first interim.	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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second 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 first interim, 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	

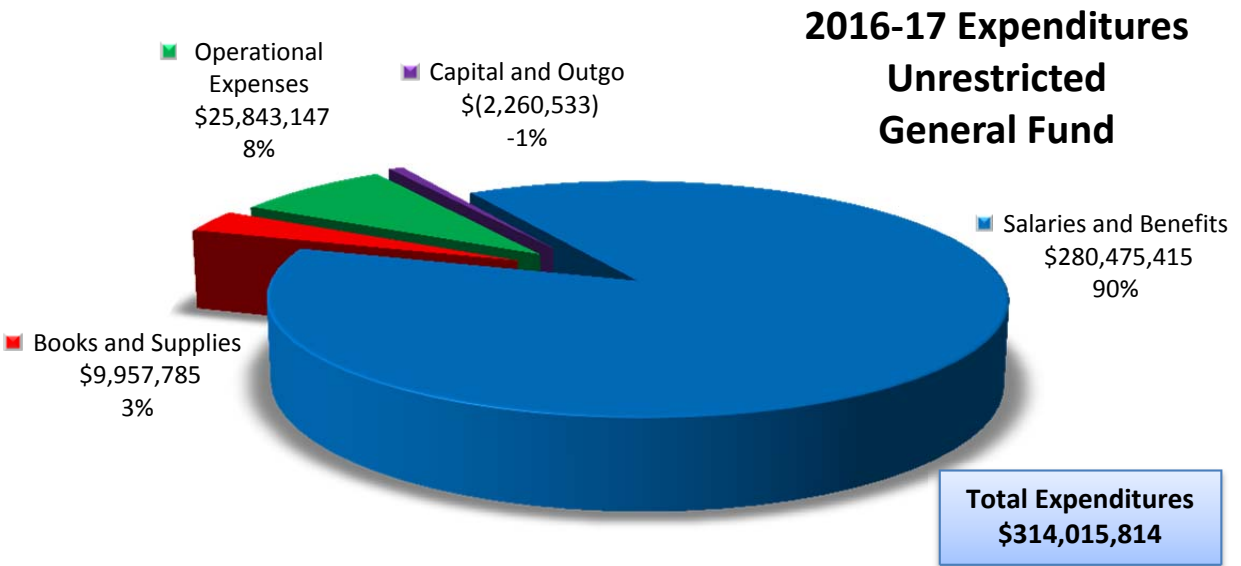
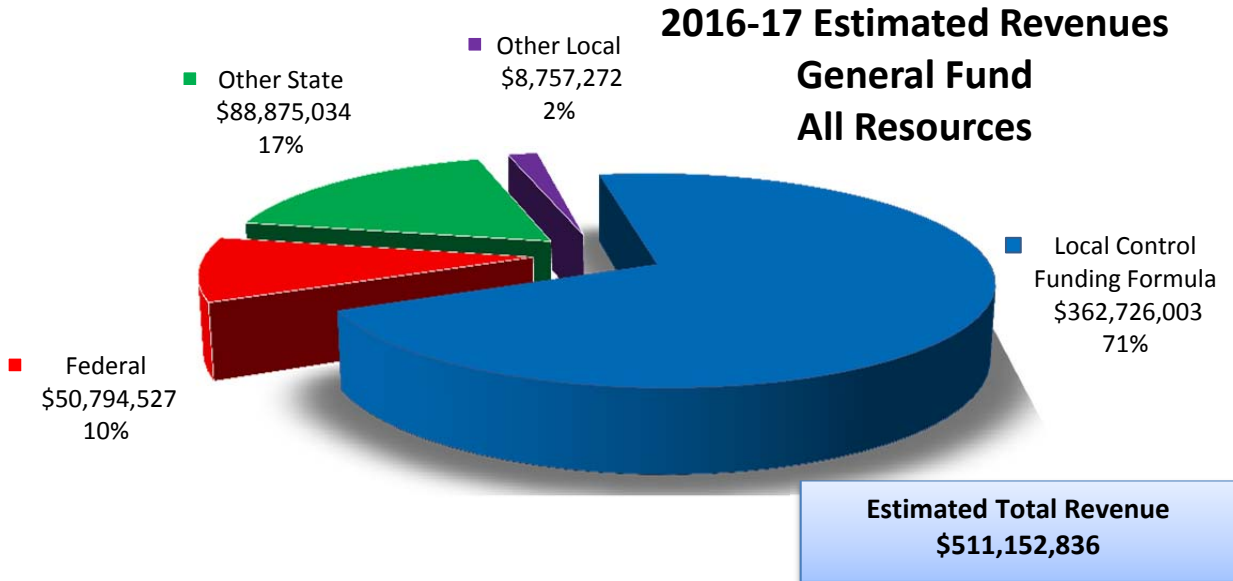
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining 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

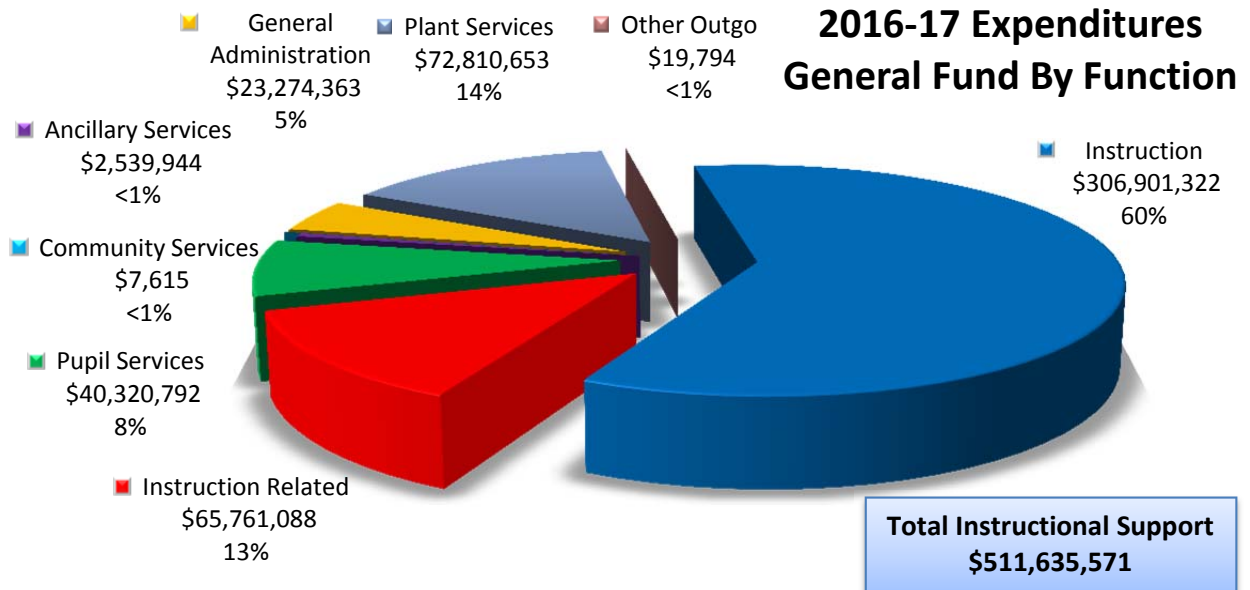
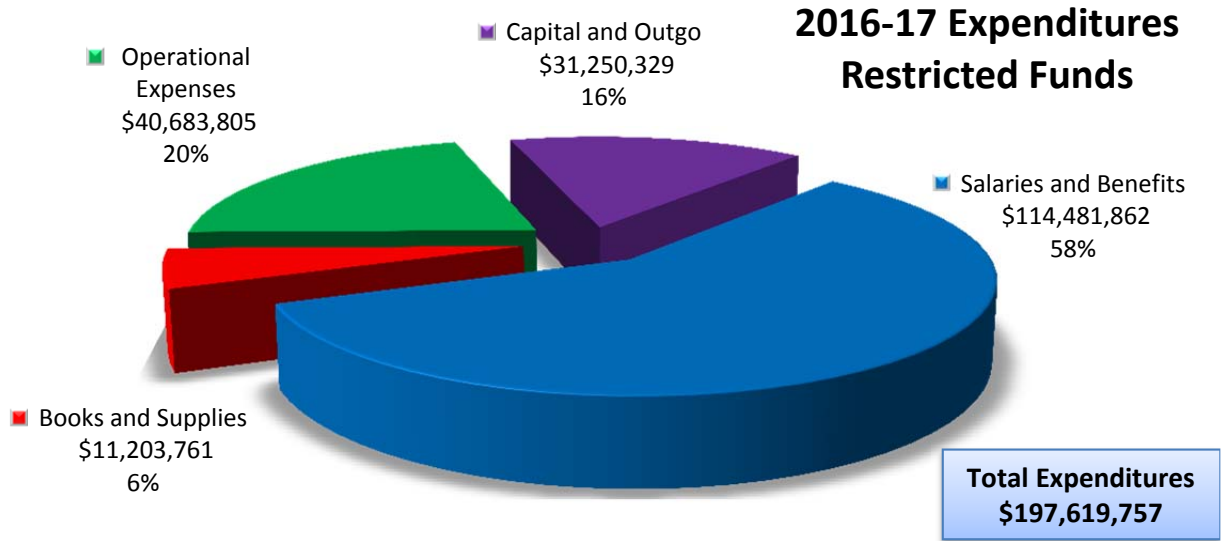
General Fund Definition

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, After School Education and Safety (ASES), 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	362,726,003.00	211,248,268.41	362,726,003.00	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	10,469,992.84	14,785,640.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,061,786.00	3,101,111.70	2,383,027.24	3,101,111.70	0.00	0.0%
5) TOTAL, REVENUES			381,179,347.00	380,612,754.70	224,101,288.49	380,612,754.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	144,548,490.57	142,757,083.80	71,378,124.09	142,757,083.80	0.00	0.0%
2) Classified Salaries		2000-2999	38,172,374.00	38,014,474.11	21,742,200.32	38,014,474.11	0.00	0.0%
3) Employee Benefits		3000-3999	102,015,430.00	99,703,857.45	49,419,477.75	99,703,857.45	0.00	0.0%
4) Books and Supplies		4000-4999	9,954,349.68	9,957,785.13	3,736,830.93	9,957,785.13	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,069,034.71	25,843,147.10	11,452,663.45	25,843,147.10	0.00	0.0%
6) Capital Outlay		6000-6999	721,989.36	1,197,639.20	564,338.48	1,197,639.20	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	(164,936.04)	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,145,789.00)	(3,458,172.11)	(67,237.05)	(3,458,172.11)	0.00	0.0%
9) TOTAL, EXPENDITURES			317,335,879.32	314,015,814.68	158,061,461.93	314,015,814.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,843,467.68	66,596,940.02	66,039,826.56	66,596,940.02		
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	230,000.00	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)	(58,470,000.00)	(64,527,146.24)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,710,516.00)	(63,870,439.06)	(58,700,000.00)	(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	2,726,500.96	7,339,826.56	2,726,500.96		
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	71,095,739.85		71,095,739.85		
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	50,537,606.85		50,537,606.85		
	0000	9780	10,576,000.00					
	0000	9780	4,000,000.00					
	0000	9780	1,140,000.00					
	0000	9780	3,000,000.00					
	0000	9780	250,000.00					
	0000	9780	16,643,880.16					
	0000	9780		7,969,874.15				
	0000	9780		5,000,000.00				
	0000	9780		1,140,000.00				
	0000	9780		3,000,000.00				
	0000	9780		250,000.00				
	0000	9780		6,000,000.00				
	0000	9780		27,177,732.70				
	0000	9780				7,969,874.15		
	0000	9780				5,000,000.00		
	0000	9780				1,140,000.00		
	0000	9780				3,000,000.00		
	0000	9780				250,000.00		
	0000	9780				6,000,000.00		
	0000	9780				27,177,732.70		
e) Unassigned/Unappropriated								
		9789	20,013,133.00	20,013,133.00		20,013,133.00		
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	248,515,912.00	237,427,020.00	138,399,197.00	237,427,020.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	51,654,236.00	51,670,156.00	25,490,476.00	51,670,156.00	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	718,787.00	368,479.58	718,787.00	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	62,439,051.00	34,348,543.43	62,439,051.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,369,000.00	2,025,705.00	2,453,096.34	2,025,705.00	0.00	0.0%
Prior Years' Taxes		8043	2,144,337.00	654,401.00	736,553.37	654,401.00	0.00	0.0%
Supplemental Taxes		8044	1,135,000.00	1,898,243.00	377,185.34	1,898,243.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,216,150.00	13,111,873.00	9,817,106.26	13,111,873.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,700.00	2,691,715.00	1,260,628.17	2,691,715.00	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	370.12	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	372,642,801.00	213,251,635.61	372,642,801.00	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)	(9,916,798.00)	(2,003,367.20)	(9,916,798.00)	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	362,726,003.00	211,248,268.41	362,726,003.00	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						

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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	8,308,525.00	9,106,725.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,678,915.00	5,678,915.00	2,035,573.32	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	10,469,992.84	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	8,116.52	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	1,181,508.00	621,210.51	1,181,508.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	281,415.23	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	862,402.00	236,378.56	862,402.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	5,850.00	0.00	5,850.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	116,000.00	415,565.70	767,220.42	415,565.70	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	585,786.00	585,786.00	468,686.00	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	3,101,111.70	2,383,027.24	3,101,111.70	0.00	0.0%
TOTAL, REVENUES			381,179,347.00	380,612,754.70	224,101,288.49	380,612,754.70	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	118,692,518.38	58,528,565.43	118,692,518.38	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,786,324.57	5,911,921.51	2,799,096.65	5,911,921.51	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,883,803.00	16,327,353.75	9,400,083.02	16,327,353.75	0.00	0.0%
Other Certificated Salaries		1900	1,779,274.00	1,825,290.16	650,378.99	1,825,290.16	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			144,548,490.57	142,757,083.80	71,378,124.09	142,757,083.80	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,112,403.00	963,914.72	669,814.89	963,914.72	0.00	0.0%
Classified Support Salaries		2200	16,564,442.00	16,104,943.96	9,071,334.32	16,104,943.96	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,330,897.00	4,601,134.53	2,751,452.59	4,601,134.53	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,146,611.00	14,115,844.23	8,244,668.74	14,115,844.23	0.00	0.0%
Other Classified Salaries		2900	2,018,021.00	2,228,636.67	1,004,929.78	2,228,636.67	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,172,374.00	38,014,474.11	21,742,200.32	38,014,474.11	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,249,005.00	17,525,744.17	8,746,545.41	17,525,744.17	0.00	0.0%
PERS		3201-3202	4,980,818.00	4,928,314.42	2,790,049.88	4,928,314.42	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,031,991.00	4,991,470.67	2,640,987.48	4,991,470.67	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,643,054.00	51,069,895.97	25,667,794.56	51,069,895.97	0.00	0.0%
Unemployment Insurance		3501-3502	111,055.00	109,653.16	0.00	109,653.16	0.00	0.0%
Workers' Compensation		3601-3602	3,070,952.00	3,099,391.52	1,573,662.20	3,099,391.52	0.00	0.0%
OPEB, Allocated		3701-3702	16,127,956.00	16,177,559.94	7,966,876.65	16,177,559.94	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	96,536.60	33,561.57	96,536.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			102,015,430.00	99,703,857.45	49,419,477.75	99,703,857.45	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	155,162.00	49,380.61	513.95	49,380.61	0.00	0.0%
Books and Other Reference Materials		4200	88,037.00	113,878.70	9,857.68	113,878.70	0.00	0.0%
Materials and Supplies		4300	7,093,760.41	7,632,256.92	3,103,644.80	7,632,256.92	0.00	0.0%
Noncapitalized Equipment		4400	2,617,390.27	2,162,268.90	622,814.50	2,162,268.90	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	9,957,785.13	3,736,830.93	9,957,785.13	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	500,497.00	731,459.14	231,341.58	731,459.14	0.00	0.0%
Travel and Conferences		5200	339,852.91	589,785.56	118,101.20	589,785.56	0.00	0.0%
Dues and Memberships		5300	63,371.00	131,690.79	113,869.54	131,690.79	0.00	0.0%
Insurance		5400-5450	2,001,460.00	2,001,460.00	775,201.00	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,421,145.00	9,253,811.84	4,249,171.87	9,253,811.84	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,172,589.13	1,747,256.75	728,788.90	1,747,256.75	0.00	0.0%
Transfers of Direct Costs		5710	(310,803.00)	(392,056.24)	(306,413.63)	(392,056.24)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,226,718.00)	(1,234,112.37)	(48,657.73)	(1,234,112.37)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,064,225.67	11,846,995.24	5,031,250.80	11,846,995.24	0.00	0.0%
Communications		5900	1,043,415.00	1,166,856.39	560,009.92	1,166,856.39	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,069,034.71	25,843,147.10	11,452,663.45	25,843,147.10	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	224,860.00	14,860.00	224,860.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,000.00	325,000.00	4,700.00	325,000.00	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	468,859.14	599,648.98	451,767.02	599,648.98	0.00	0.0%
Equipment Replacement		6500	43,130.22	48,130.22	93,011.46	48,130.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			721,989.36	1,197,639.20	564,338.48	1,197,639.20	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	11,752.00	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	3,409.96	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(164,936.04)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,545,462.00)	(1,882,343.35)	(66,649.63)	(1,882,343.35)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,600,327.00)	(1,575,828.76)	(587.42)	(1,575,828.76)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,145,789.00)	(3,458,172.11)	(67,237.05)	(3,458,172.11)	0.00	0.0%
TOTAL, EXPENDITURES			317,335,879.32	314,015,814.68	158,061,461.93	314,015,814.68	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	230,000.00	230,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	781,414.82	230,000.00	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)	(58,470,000.00)	(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)	(58,470,000.00)	(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)	(58,700,000.00)	(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	50,794,527.21	9,899,001.51	50,794,527.21	0.00	0.0%
3) Other State Revenue		8300-8599	59,477,914.40	74,089,394.32	42,861,084.95	74,089,394.32	0.00	0.0%
4) Other Local Revenue		8600-8799	4,839,297.00	5,656,160.35	3,513,134.43	5,656,160.35	0.00	0.0%
5) TOTAL, REVENUES			109,853,024.40	130,540,081.88	56,273,220.89	130,540,081.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,848,784.00	44,104,606.73	22,020,477.88	44,104,606.73	0.00	0.0%
2) Classified Salaries		2000-2999	20,541,829.46	21,955,826.93	10,676,757.84	21,955,826.93	0.00	0.0%
3) Employee Benefits		3000-3999	47,577,258.40	48,421,428.58	17,827,536.44	48,421,428.58	0.00	0.0%
4) Books and Supplies		4000-4999	10,214,225.03	11,203,760.71	2,014,998.08	11,203,760.71	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,814,364.48	40,683,804.80	14,974,915.33	40,683,804.80	0.00	0.0%
6) Capital Outlay		6000-6999	16,338,813.03	29,348,191.56	19,380,846.84	29,348,191.56	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	19,794.13	19,794.13	19,794.13	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,545,462.00	1,882,343.35	66,649.63	1,882,343.35	0.00	0.0%
9) TOTAL, EXPENDITURES			175,880,736.40	197,619,756.79	86,981,976.17	197,619,756.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,027,712.00)	(67,079,674.91)	(30,708,755.28)	(67,079,674.91)		
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	820,195.85	821,518.03	820,195.85	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	58,470,000.00	64,527,146.24	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,418,638.00	63,706,950.39	57,648,481.97	63,706,950.39		

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)	(3,372,724.52)	26,939,726.69	(3,372,724.52)		
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	3,977,370.46		3,977,370.46		
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	3,977,370.46		3,977,370.46		
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	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	0.47	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	21,422,825.41	4,046,010.40	21,422,825.41	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	14,458.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	846,183.00	1,143,974.48	470,344.69	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	8,332,174.09	4,154,672.46	8,332,174.09	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	5,938,952.95	494,571.34	5,938,952.95	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,535,813.00	50,794,527.21	9,899,001.51	50,794,527.21	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	11,928,957.00	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	164,877.75	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	4,094,709.50	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	2,824,853.00	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	39,828,402.33	23,847,687.70	39,828,402.33	0.00	0.0%
TOTAL, OTHER STATE REVENUE			59,477,914.40	74,089,394.32	42,861,084.95	74,089,394.32	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	39,419.44	0.00	39,419.44	0.00	0.0%
Interest		8660	0.00	0.00	(52,303.89)	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	5,616,740.91	3,565,438.32	5,616,740.91	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	5,656,160.35	3,513,134.43	5,656,160.35	0.00	0.0%
TOTAL, REVENUES			109,853,024.40	130,540,081.88	56,273,220.89	130,540,081.88	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,650,826.00	27,799,110.81	14,013,745.81	27,799,110.81	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,910,575.00	3,943,399.51	2,173,770.97	3,943,399.51	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,420,648.00	3,283,204.36	1,684,104.03	3,283,204.36	0.00	0.0%
Other Certificated Salaries		1900	8,866,735.00	9,078,892.05	4,148,857.07	9,078,892.05	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,848,784.00	44,104,606.73	22,020,477.88	44,104,606.73	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,891,698.00	10,209,760.76	4,137,584.03	10,209,760.76	0.00	0.0%
Classified Support Salaries		2200	6,874,296.46	6,927,626.99	4,102,418.65	6,927,626.99	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,971,267.00	2,267,452.19	1,188,684.92	2,267,452.19	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,390,634.00	1,556,192.40	858,639.57	1,556,192.40	0.00	0.0%
Other Classified Salaries		2900	413,934.00	994,794.59	389,430.67	994,794.59	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,541,829.46	21,955,826.93	10,676,757.84	21,955,826.93	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,141,091.40	14,463,669.38	2,612,489.02	14,463,669.38	0.00	0.0%
PERS		3201-3202	2,362,273.00	2,503,864.58	1,456,391.29	2,503,864.58	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,053,289.00	2,172,291.01	1,149,425.72	2,172,291.01	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,828,513.00	21,953,374.05	9,126,293.38	21,953,374.05	0.00	0.0%
Unemployment Insurance		3501-3502	101,119.00	101,230.73	1.00	101,230.73	0.00	0.0%
Workers' Compensation		3601-3602	1,004,470.00	1,062,805.76	558,652.42	1,062,805.76	0.00	0.0%
OPEB, Allocated		3701-3702	6,067,091.00	6,144,064.47	2,913,819.34	6,144,064.47	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	20,128.60	10,464.27	20,128.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,577,258.40	48,421,428.58	17,827,536.44	48,421,428.58	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,401,256.00	2,112,814.38	409,293.82	2,112,814.38	0.00	0.0%
Books and Other Reference Materials		4200	24,825.00	17,930.92	3,046.84	17,930.92	0.00	0.0%
Materials and Supplies		4300	8,295,770.57	8,030,245.14	952,380.99	8,030,245.14	0.00	0.0%
Noncapitalized Equipment		4400	492,373.46	1,042,770.27	650,276.43	1,042,770.27	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	11,203,760.71	2,014,998.08	11,203,760.71	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	33,013,528.00	34,438,791.22	12,911,142.67	34,438,791.22	0.00	0.0%
Travel and Conferences		5200	193,355.39	579,970.18	99,407.75	579,970.18	0.00	0.0%
Dues and Memberships		5300	2,400.00	20,015.00	12,683.00	20,015.00	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	2,752.31	11,142.56	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	301,414.43	340,947.58	139,024.88	340,947.58	0.00	0.0%
Transfers of Direct Costs		5710	310,803.00	392,056.24	306,413.63	392,056.24	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,950.00)	(84,850.00)	(4,587.18)	(84,850.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,053,045.10	4,962,077.31	1,503,253.63	4,962,077.31	0.00	0.0%
Communications		5900	21,626.00	23,654.71	4,824.64	23,654.71	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,814,364.48	40,683,804.80	14,974,915.33	40,683,804.80	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	13,001,303.34	10,102,673.29	13,001,303.34	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,231,582.00	15,608,746.91	9,206,849.83	15,608,746.91	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	738,141.31	71,323.72	738,141.31	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	29,348,191.56	19,380,846.84	29,348,191.56	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	17,009.00	17,009.00	17,009.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	19,794.13	19,794.13	19,794.13	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,545,462.00	1,882,343.35	66,649.63	1,882,343.35	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	1,882,343.35	66,649.63	1,882,343.35	0.00	0.0%
TOTAL, EXPENDITURES			175,880,736.40	197,619,756.79	86,981,976.17	197,619,756.79	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	820,195.85	821,518.03	820,195.85	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	820,195.85	821,518.03	820,195.85	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	58,470,000.00	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	58,470,000.00	64,527,146.24	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			63,418,638.00	63,706,950.39	57,648,481.97	63,706,950.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	365,331,921.00	362,726,003.00	211,248,268.41	362,726,003.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,535,813.00	50,794,527.21	9,899,001.51	50,794,527.21	0.00	0.0%
3) Other State Revenue		8300-8599	74,263,554.40	88,875,034.32	53,331,077.79	88,875,034.32	0.00	0.0%
4) Other Local Revenue		8600-8799	5,901,083.00	8,757,272.05	5,896,161.67	8,757,272.05	0.00	0.0%
5) TOTAL, REVENUES			491,032,371.40	511,152,836.58	280,374,509.38	511,152,836.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	186,397,274.57	186,861,690.53	93,398,601.97	186,861,690.53	0.00	0.0%
2) Classified Salaries		2000-2999	58,714,203.46	59,970,301.04	32,418,958.16	59,970,301.04	0.00	0.0%
3) Employee Benefits		3000-3999	149,592,688.40	148,125,286.03	67,247,014.19	148,125,286.03	0.00	0.0%
4) Books and Supplies		4000-4999	20,168,574.71	21,161,545.84	5,751,829.01	21,161,545.84	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,883,399.19	66,526,951.90	26,427,578.78	66,526,951.90	0.00	0.0%
6) Capital Outlay		6000-6999	17,060,802.39	30,545,830.76	19,945,185.32	30,545,830.76	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	19,794.13	(145,141.91)	19,794.13	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,600,327.00)	(1,575,828.76)	(587.42)	(1,575,828.76)	0.00	0.0%
9) TOTAL, EXPENDITURES			493,216,615.72	511,635,571.47	245,043,438.10	511,635,571.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,184,244.32)	(482,734.89)	35,331,071.28	(482,734.89)		
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	1,601,610.67	1,051,518.03	1,601,610.67	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)	(163,488.67)	(1,051,518.03)	(163,488.67)		

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)	(646,223.56)	34,279,553.25	(646,223.56)		
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	75,073,110.31		75,073,110.31		
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	3,977,370.46		3,977,370.46		
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	35,609,880.16	50,537,606.85		50,537,606.85		
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		
Textbook Adoption	0000	9780		6,000,000.00		6,000,000.00		
Cover Deficit Spending in Future Years	0000	9780		27,177,732.70		27,177,732.70		
Future Costs/Retirement	0000	9780				7,969,874.15		
District Wide Technology	0000	9780				5,000,000.00		
Buy Down Vacation Liability	0000	9780				1,140,000.00		
Other Post Employment Liability	0000	9780				3,000,000.00		
Fleet Replacement	0000	9780				250,000.00		
Textbook Adoption	0000	9780				6,000,000.00		
Cover Deficit Spending in Future Years	0000	9780				27,177,732.70		
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	237,427,020.00	138,399,197.00	237,427,020.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	51,654,236.00	51,670,156.00	25,490,476.00	51,670,156.00	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	718,787.00	368,479.58	718,787.00	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	62,439,051.00	34,348,543.43	62,439,051.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,369,000.00	2,025,705.00	2,453,096.34	2,025,705.00	0.00	0.0%
Prior Years' Taxes		8043	2,144,337.00	654,401.00	736,553.37	654,401.00	0.00	0.0%
Supplemental Taxes		8044	1,135,000.00	1,898,243.00	377,185.34	1,898,243.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,216,150.00	13,111,873.00	9,817,106.26	13,111,873.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	422,700.00	2,691,715.00	1,260,628.17	2,691,715.00	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	370.12	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	372,642,801.00	213,251,635.61	372,642,801.00	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)	(9,916,798.00)	(2,003,367.20)	(9,916,798.00)	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	362,726,003.00	211,248,268.41	362,726,003.00	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	0.47	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	21,422,825.41	4,046,010.40	21,422,825.41	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	14,458.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	846,183.00	1,143,974.48	470,344.69	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	8,332,174.09	4,154,672.46	8,332,174.09	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	5,938,952.95	494,571.34	5,938,952.95	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,535,813.00	50,794,527.21	9,899,001.51	50,794,527.21	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	11,928,957.00	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	8,308,525.00	9,106,725.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,342,026.00	7,342,026.00	2,200,451.07	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	4,094,709.50	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	2,824,853.00	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	39,828,402.33	23,973,582.22	39,828,402.33	0.00	0.0%
TOTAL, OTHER STATE REVENUE			74,263,554.40	88,875,034.32	53,331,077.79	88,875,034.32	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	8,116.52	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	1,220,927.44	621,210.51	1,220,927.44	0.00	0.0%
Interest		8660	50,000.00	50,000.00	229,111.34	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	862,402.00	236,378.56	862,402.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	5,850.00	0.00	5,850.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,955,297.00	6,032,306.61	4,332,658.74	6,032,306.61	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	468,686.00	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	8,757,272.05	5,896,161.67	8,757,272.05	0.00	0.0%
TOTAL, REVENUES			491,032,371.40	511,152,836.58	280,374,509.38	511,152,836.58	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	146,749,915.00	146,491,629.19	72,542,311.24	146,491,629.19	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,696,899.57	9,855,321.02	4,972,867.62	9,855,321.02	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,304,451.00	19,610,558.11	11,084,187.05	19,610,558.11	0.00	0.0%
Other Certificated Salaries		1900	10,646,009.00	10,904,182.21	4,799,236.06	10,904,182.21	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			186,397,274.57	186,861,690.53	93,398,601.97	186,861,690.53	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,004,101.00	11,173,675.48	4,807,398.92	11,173,675.48	0.00	0.0%
Classified Support Salaries		2200	23,438,738.46	23,032,570.95	13,173,752.97	23,032,570.95	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,302,164.00	6,868,586.72	3,940,137.51	6,868,586.72	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,537,245.00	15,672,036.63	9,103,308.31	15,672,036.63	0.00	0.0%
Other Classified Salaries		2900	2,431,955.00	3,223,431.26	1,394,360.45	3,223,431.26	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,714,203.46	59,970,301.04	32,418,958.16	59,970,301.04	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,390,096.40	31,989,413.55	11,359,034.43	31,989,413.55	0.00	0.0%
PERS		3201-3202	7,343,091.00	7,432,179.00	4,246,441.17	7,432,179.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,085,280.00	7,163,761.68	3,790,413.20	7,163,761.68	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,471,567.00	73,023,270.02	34,794,087.94	73,023,270.02	0.00	0.0%
Unemployment Insurance		3501-3502	212,174.00	210,883.89	1.00	210,883.89	0.00	0.0%
Workers' Compensation		3601-3602	4,075,422.00	4,162,197.28	2,132,314.62	4,162,197.28	0.00	0.0%
OPEB, Allocated		3701-3702	22,195,047.00	22,321,624.41	10,880,695.99	22,321,624.41	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	116,665.20	44,025.84	116,665.20	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,592,688.40	148,125,286.03	67,247,014.19	148,125,286.03	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,556,418.00	2,162,194.99	409,807.77	2,162,194.99	0.00	0.0%
Books and Other Reference Materials		4200	112,862.00	131,809.62	12,904.52	131,809.62	0.00	0.0%
Materials and Supplies		4300	15,389,530.98	15,662,502.06	4,056,025.79	15,662,502.06	0.00	0.0%
Noncapitalized Equipment		4400	3,109,763.73	3,205,039.17	1,273,090.93	3,205,039.17	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	21,161,545.84	5,751,829.01	21,161,545.84	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	33,514,025.00	35,170,250.36	13,142,484.25	35,170,250.36	0.00	0.0%
Travel and Conferences		5200	533,208.30	1,169,755.74	217,508.95	1,169,755.74	0.00	0.0%
Dues and Memberships		5300	65,771.00	151,705.79	126,552.54	151,705.79	0.00	0.0%
Insurance		5400-5450	2,001,460.00	2,001,460.00	775,201.00	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,428,287.56	9,264,954.40	4,251,924.18	9,264,954.40	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,474,003.56	2,088,204.33	867,813.78	2,088,204.33	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)	(1,318,962.37)	(53,244.91)	(1,318,962.37)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,117,270.77	16,809,072.55	6,534,504.43	16,809,072.55	0.00	0.0%
Communications		5900	1,065,041.00	1,190,511.10	564,834.56	1,190,511.10	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,883,399.19	66,526,951.90	26,427,578.78	66,526,951.90	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	13,226,163.34	10,117,533.29	13,226,163.34	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,361,582.00	15,933,746.91	9,211,549.83	15,933,746.91	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	1,337,790.29	523,090.74	1,337,790.29	0.00	0.0%
Equipment Replacement		6500	43,130.22	48,130.22	93,011.46	48,130.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,060,802.39	30,545,830.76	19,945,185.32	30,545,830.76	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	11,752.00	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	17,009.00	20,418.96	17,009.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	19,794.13	(145,141.91)	19,794.13	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,600,327.00)	(1,575,828.76)	(587.42)	(1,575,828.76)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,600,327.00)	(1,575,828.76)	(587.42)	(1,575,828.76)	0.00	0.0%
TOTAL, EXPENDITURES			493,216,615.72	511,635,571.47	245,043,438.10	511,635,571.47	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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	1,050,195.85	1,051,518.03	1,050,195.85	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	1,601,610.67	1,051,518.03	1,601,610.67	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)	(163,488.67)	(1,051,518.03)	(163,488.67)	0.00	0.0%

Resource	Description	2016-17 Projected Year Totals
3180	NCLB: Title I, School Improvement Grant	3,159,717.00
9010	Other Restricted Local	817,653.46
Total, Restricted Balance		<u>3,977,370.46</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	362,726,003.00	0.92%	366,059,376.00	2.05%	373,549,176.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	14,785,640.00	-48.67%	7,589,602.94	-21.89%	5,928,533.41
4. Other Local Revenues	8600-8799	3,101,111.70	0.00%	3,101,111.70	0.00%	3,101,111.70
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	(64,527,146.24)	4.60%	(67,495,053.43)	4.46%	(70,507,479.24)
6. Total (Sum lines A1 thru A5c)		317,523,730.46	-2.15%	310,709,122.36	0.92%	313,560,615.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				142,757,083.80		144,898,440.06
b. Step & Column Adjustment				2,141,356.26		2,173,476.60
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	142,757,083.80	1.50%	144,898,440.06	1.50%	147,071,916.66
2. Classified Salaries						
a. Base Salaries				38,014,474.11		38,394,618.85
b. Step & Column Adjustment				380,144.74		383,946.19
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,014,474.11	1.00%	38,394,618.85	1.00%	38,778,565.04
3. Employee Benefits	3000-3999	99,703,857.45	3.49%	103,186,752.96	5.51%	108,872,883.15
4. Books and Supplies	4000-4999	9,957,785.13	-35.36%	6,437,076.13	0.00%	6,437,076.13
5. Services and Other Operating Expenditures	5000-5999	25,843,147.10	-1.78%	25,384,147.10	1.77%	25,834,147.10
6. Capital Outlay	6000-6999	1,197,639.20	-55.11%	537,639.20	0.00%	537,639.20
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	(3,458,172.11)	0.00%	(3,458,172.11)	0.00%	(3,458,172.11)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		314,797,229.50	1.60%	319,843,914.19	2.72%	328,537,467.17
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,726,500.96		(9,134,791.83)		(14,976,851.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		68,369,238.89		71,095,739.85		61,960,948.02
2. Ending Fund Balance (Sum lines C and D1)		71,095,739.85		61,960,948.02		46,984,096.73
3. Components of Ending Fund Balance (Form 01I)						
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	50,537,606.85		41,402,815.02		26,425,963.73
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,095,739.85		61,960,948.02		46,984,096.73

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	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		20,013,133.00		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 7.2 million 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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	50,794,527.21	-5.72%	47,886,569.21	0.00%	47,886,569.21
3. Other State Revenues	8300-8599	74,089,394.32	-30.23%	51,693,131.36	2.40%	52,933,766.51
4. Other Local Revenues	8600-8799	5,656,160.35	0.00%	5,656,160.35	0.00%	5,656,160.35
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	4.60%	67,495,053.43	4.46%	70,507,479.24
6. Total (Sum lines A1 thru A5c)		195,067,228.12	-11.45%	172,730,914.35	2.46%	176,983,975.31
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,104,606.73		44,297,456.24
b. Step & Column Adjustment				654,642.21		664,461.84
c. Cost-of-Living Adjustment						
d. Other Adjustments				(461,792.70)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,104,606.73	0.44%	44,297,456.24	1.50%	44,961,918.08
2. Classified Salaries						
a. Base Salaries				21,955,826.93		22,629,885.20
b. Step & Column Adjustment				224,058.27		226,298.85
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	21,955,826.93	3.07%	22,629,885.20	2.99%	23,306,184.05
3. Employee Benefits	3000-3999	48,421,428.58	4.57%	50,632,776.00	4.95%	53,140,993.51
4. Books and Supplies	4000-4999	11,203,760.71	-3.30%	10,834,181.89	0.00%	10,834,181.89
5. Services and Other Operating Expenditures	5000-5999	40,683,804.80	-5.02%	38,640,368.54	0.00%	38,640,368.54
6. Capital Outlay	6000-6999	29,348,191.56	-87.10%	3,785,141.56	0.00%	3,785,141.56
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,794.13	0.00%	19,794.13	0.00%	19,794.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,882,343.35	0.00%	1,882,343.35	0.00%	1,882,343.35
9. Other Financing Uses						
a. Transfers Out	7600-7629	820,195.85	-98.91%	8,967.44	0.00%	8,967.44
b. Other Uses	7630-7699	0.00	0.00%		0.00%	404,082.75
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		198,439,952.64	-12.96%	172,730,914.35	2.46%	176,983,975.30
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,372,724.52)		0.00		0.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,350,094.98		3,977,370.46		3,977,370.46
2. Ending Fund Balance (Sum lines C and D1)		3,977,370.46		3,977,370.46		3,977,370.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,977,370.46		3,977,370.46		3,977,370.47
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)		3,977,370.46		3,977,370.46		3,977,370.47

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. 2017-18 & 2018-19 line B2d, increasing funds to Routine Repair and Maintenance. 2018-19 B10 Board and staff will take appropriate action to allocate expenditures to meet the 3% requirement by year 2020-21.						

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	362,726,003.00	0.92%	366,059,376.00	2.05%	373,549,176.00
2. Federal Revenues	8100-8299	50,794,527.21	-5.72%	47,886,569.21	0.00%	47,886,569.21
3. Other State Revenues	8300-8599	88,875,034.32	-33.30%	59,282,734.30	-0.71%	58,862,299.92
4. Other Local Revenues	8600-8799	8,757,272.05	0.00%	8,757,272.05	0.00%	8,757,272.05
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)		512,590,958.58	-5.69%	483,440,036.71	1.47%	490,544,591.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				186,861,690.53		189,195,896.30
b. Step & Column Adjustment				2,795,998.47		2,837,938.44
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	186,861,690.53	1.25%	189,195,896.30	1.50%	192,033,834.74
2. Classified Salaries						
a. Base Salaries				59,970,301.04		61,024,504.05
b. Step & Column Adjustment				604,203.01		610,245.04
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	59,970,301.04	1.76%	61,024,504.05	1.74%	62,084,749.09
3. Employee Benefits	3000-3999	148,125,286.03	3.84%	153,819,528.96	5.33%	162,013,876.66
4. Books and Supplies	4000-4999	21,161,545.84	-18.38%	17,271,258.02	0.00%	17,271,258.02
5. Services and Other Operating Expenditures	5000-5999	66,526,951.90	-3.76%	64,024,515.64	0.70%	64,474,515.64
6. Capital Outlay	6000-6999	30,545,830.76	-85.85%	4,322,780.76	0.00%	4,322,780.76
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,794.13	13809.21%	2,753,206.13	0.00%	2,753,206.13
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,575,828.76)	0.00%	(1,575,828.76)	0.00%	(1,575,828.76)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,601,610.67	8.58%	1,738,967.44	0.00%	1,738,967.44
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	404,082.75
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		513,237,182.14	-4.03%	492,574,828.54	2.63%	505,521,442.47
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(646,223.56)		(9,134,791.83)		(14,976,851.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		75,719,333.87		75,073,110.31		65,938,318.48
2. Ending Fund Balance (Sum lines C and D1)		75,073,110.31		65,938,318.48		50,961,467.20
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	3,977,370.46		3,977,370.46		3,977,370.47
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	50,537,606.85		41,402,815.02		26,425,963.73
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		75,073,110.31		65,938,318.48		50,961,467.20

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)
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	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,013,133.00		20,013,133.00		20,013,133.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.90%		4.06%		3.96%
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):						
<hr/>						
<hr/>						
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)						
		38,738.68		38,643.68		38,548.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		513,237,182.14		492,574,828.54		505,521,442.47
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)		513,237,182.14		492,574,828.54		505,521,442.47
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)		10,264,743.64		9,851,496.57		10,110,428.85
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)		10,264,743.64		9,851,496.57		10,110,428.85
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	7,667,679.00	16,209,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	288,732.00	312,916.28	81,467.29	312,916.28	0.00	0.0%
3) Other State Revenue		8300-8599	943,431.84	1,611,738.08	589,946.75	1,611,738.08	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	23,162.62	29,832.47	23,162.62	0.00	0.0%
5) TOTAL, REVENUES			18,094,461.84	18,157,238.98	8,368,925.51	18,157,238.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,131,603.00	7,446,369.00	4,007,911.71	7,446,369.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,043,626.00	1,055,876.00	689,011.69	1,055,876.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,661,405.84	5,224,377.84	2,450,624.20	5,224,377.84	0.00	0.0%
4) Books and Supplies		4000-4999	425,674.00	3,809,177.37	249,909.78	3,809,177.37	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,763,386.00	2,162,168.17	310,428.58	2,162,168.17	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	238,565.30	70,213.34	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	19,936,533.68	7,778,099.30	19,936,533.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,068,767.00	(1,779,294.70)	590,826.21	(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)	590,826.21	(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	1,754,720.61					
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	6,527,206.00	13,986,083.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,346,745.00	2,223,339.00	1,140,473.00	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	7,667,679.00	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	81,087.29	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	380.00	380.00	380.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			288,732.00	312,916.28	81,467.29	312,916.28	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	662,136.24	377,096.00	662,136.24	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	349,097.00	349,097.00	100,350.75	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	600,504.84	112,500.00	600,504.84	0.00	0.0%
TOTAL, OTHER STATE REVENUE			943,431.84	1,611,738.08	589,946.75	1,611,738.08	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	8,488.00	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	23,162.62	21,344.47	23,162.62	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	23,162.62	29,832.47	23,162.62	0.00	0.0%
TOTAL, REVENUES			18,094,461.84	18,157,238.98	8,368,925.51	18,157,238.98		

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	3,417,520.80	6,516,847.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	145,875.00	235,225.00	138,359.88	235,225.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	678,204.00	678,204.00	408,756.35	678,204.00	0.00	0.0%
Other Certificated Salaries		1900	16,093.00	16,093.00	43,274.68	16,093.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,131,603.00	7,446,369.00	4,007,911.71	7,446,369.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	102,149.00	114,399.00	55,617.54	114,399.00	0.00	0.0%
Classified Support Salaries		2200	273,071.00	273,071.00	209,972.34	273,071.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,322.00	139,322.00	80,289.54	139,322.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	413,833.00	413,833.00	275,730.04	413,833.00	0.00	0.0%
Other Classified Salaries		2900	115,251.00	115,251.00	67,402.23	115,251.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,043,626.00	1,055,876.00	689,011.69	1,055,876.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,238,687.84	1,228,926.84	495,774.46	1,228,926.84	0.00	0.0%
PERS		3201-3202	106,398.00	106,398.00	81,281.05	106,398.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	183,724.00	183,537.00	109,760.30	183,537.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,191,716.00	2,824,438.00	1,271,082.10	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	78,497.11	131,704.00	0.00	0.0%
OPEB, Allocated		3701-3702	798,599.00	739,967.00	412,697.68	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	1,531.50	4,747.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,661,405.84	5,224,377.84	2,450,624.20	5,224,377.84	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	110,957.00	256,270.56	86,337.01	256,270.56	0.00	0.0%
Books and Other Reference Materials		4200	10,500.00	10,758.88	4,584.97	10,758.88	0.00	0.0%
Materials and Supplies		4300	293,154.00	3,465,286.92	146,019.50	3,465,286.92	0.00	0.0%
Noncapitalized Equipment		4400	11,063.00	76,861.01	12,968.30	76,861.01	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	3,809,177.37	249,909.78	3,809,177.37	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	63,646.00	20,347.19	63,646.00	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	151,513.37	360,546.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,995.00	66,134.00	13,208.99	66,134.00	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	1,147,892.77	14,522.37	1,147,892.77	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,063.00	505,486.40	103,528.85	505,486.40	0.00	0.0%
Communications		5900	13,198.00	13,698.00	1,477.81	13,698.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,763,386.00	2,162,168.17	310,428.58	2,162,168.17	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 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	65,061.05	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	70,213.34	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	19,936,533.68	7,778,099.30	19,936,533.68		

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	741,471.00	162,501.79	741,471.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,523,612.20	1,523,612.20	711,201.21	1,523,612.20	0.00	0.0%
4) Other Local Revenue		8600-8799	4,248,000.00	4,248,000.00	2,117,096.69	4,248,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,414,137.20	6,513,083.20	2,990,799.69	6,513,083.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,029,407.00	2,067,787.88	1,093,562.78	2,067,787.88	0.00	0.0%
2) Classified Salaries		2000-2999	1,476,850.00	1,405,280.03	904,237.55	1,405,280.03	0.00	0.0%
3) Employee Benefits		3000-3999	2,137,199.20	2,021,351.24	1,086,962.27	2,021,351.24	0.00	0.0%
4) Books and Supplies		4000-4999	270,703.00	799,828.19	133,523.93	799,828.19	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	706,654.00	750,718.68	241,197.77	750,718.68	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	7,061,226.63	3,459,484.30	7,061,226.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,000.00)	(548,143.43)	(468,684.61)	(548,143.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	230,000.00	230,000.00	230,000.00	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	230,000.00	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)	(238,684.61)	(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	113,184.45	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	471,471.00	49,317.34	471,471.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			642,525.00	741,471.00	162,501.79	741,471.00	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	539,990.21	1,079,980.00	0.00	0.0%
All Other State Revenue	All Other	8590	443,632.20	443,632.20	171,211.00	443,632.20	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,523,612.20	1,523,612.20	711,201.21	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	(1,355.54)	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	1,341,333.60	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	777,118.63	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	2,117,096.69	4,248,000.00	0.00	0.0%
TOTAL, REVENUES			6,414,137.20	6,513,083.20	2,990,799.69	6,513,083.20		

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	1,707,483.00	925,501.61	1,707,483.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	102,446.00	102,446.00	58,888.47	102,446.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	253,978.00	257,858.88	109,172.70	257,858.88	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	2,067,787.88	1,093,562.78	2,067,787.88	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,867.00	209,867.00	147,441.54	209,867.00	0.00	0.0%
Classified Support Salaries		2200	518,896.00	453,894.37	305,902.33	453,894.37	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	269,928.00	269,928.00	175,924.17	269,928.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	359,303.00	350,074.00	230,450.98	350,074.00	0.00	0.0%
Other Classified Salaries		2900	118,856.00	121,516.66	44,518.53	121,516.66	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,476,850.00	1,405,280.03	904,237.55	1,405,280.03	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	336,239.20	359,863.05	128,293.96	359,863.05	0.00	0.0%
PERS		3201-3202	178,788.00	153,431.64	113,467.56	153,431.64	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	127,248.00	126,015.84	81,693.28	126,015.84	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,065,854.00	1,003,442.68	547,174.24	1,003,442.68	0.00	0.0%
Unemployment Insurance		3501-3502	7,184.00	1,660.00	0.00	1,660.00	0.00	0.0%
Workers' Compensation		3601-3602	58,180.00	59,344.33	33,563.10	59,344.33	0.00	0.0%
OPEB, Allocated		3701-3702	345,592.00	316,223.40	182,144.13	316,223.40	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	1,370.30	626.00	1,370.30	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,137,199.20	2,021,351.24	1,086,962.27	2,021,351.24	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	722,228.19	133,523.93	722,228.19	0.00	0.0%
Noncapitalized Equipment		4400	0.00	77,600.00	0.00	77,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			270,703.00	799,828.19	133,523.93	799,828.19	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	15,560.00	292,620.00	0.00	0.0%
Travel and Conferences		5200	7,200.00	27,983.34	13,198.55	27,983.34	0.00	0.0%
Dues and Memberships		5300	0.00	2,290.00	1,230.00	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	205,266.00	110,691.99	205,266.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,407.00	37,692.00	7,009.74	37,692.00	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	200.00	512.60	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	222,261.00	182,367.34	92,908.86	182,367.34	0.00	0.0%
Communications		5900	6,000.00	2,300.00	86.03	2,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			706,654.00	750,718.68	241,197.77	750,718.68	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	7,061,226.63	3,459,484.30	7,061,226.63		

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	230,000.00	230,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,000.00	230,000.00	230,000.00	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	230,000.00	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	12,086,350.28	3,998,158.03	12,086,350.28	0.00	0.0%
3) Other State Revenue		8300-8599	7,588,421.04	8,001,295.51	4,698,229.84	8,001,295.51	0.00	0.0%
4) Other Local Revenue		8600-8799	2,080,000.00	2,104,000.00	874,996.05	2,104,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,869,458.04	22,191,645.79	9,571,383.92	22,191,645.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,684,021.00	6,683,611.00	4,060,429.31	6,683,611.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,033,008.00	4,222,526.00	2,599,737.64	4,222,526.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,720,474.04	7,720,963.04	3,835,108.51	7,720,963.04	0.00	0.0%
4) Books and Supplies		4000-4999	1,252,279.00	2,384,350.63	194,627.75	2,384,350.63	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	492,982.00	538,131.25	181,692.54	538,131.25	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	667,389.00	0.00	667,389.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,869,458.04	22,216,970.92	10,871,595.75	22,216,970.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(25,325.13)	(1,300,211.83)	(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	(1,300,211.83)	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			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	7,307.30	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	1,500,000.00	1,500,000.00	1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

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	12,086,350.28	3,998,158.03	12,086,350.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,201,037.00	12,086,350.28	3,998,158.03	12,086,350.28	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	4,175,383.37	7,147,864.00	0.00	0.0%
All Other State Revenue	All Other	8590	799,647.04	853,431.51	522,846.47	853,431.51	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,588,421.04	8,001,295.51	4,698,229.84	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	2,162.00	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	580,252.87	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	292,581.18	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	874,996.05	2,104,000.00	0.00	0.0%
TOTAL, REVENUES			20,869,458.04	22,191,645.79	9,571,383.92	22,191,645.79		

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	3,361,688.29	5,403,953.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	605,491.00	605,491.00	269,859.62	605,491.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	651,217.00	651,217.00	403,541.51	651,217.00	0.00	0.0%
Other Certificated Salaries		1900	20,104.00	22,950.00	25,339.89	22,950.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,684,021.00	6,683,611.00	4,060,429.31	6,683,611.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,903,908.00	1,903,908.00	1,033,096.20	1,903,908.00	0.00	0.0%
Classified Support Salaries		2200	334,815.00	523,890.00	490,057.65	523,890.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	150,956.00	150,956.00	91,358.63	150,956.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	906,694.00	906,694.00	531,189.24	906,694.00	0.00	0.0%
Other Classified Salaries		2900	736,635.00	737,078.00	454,035.92	737,078.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,033,008.00	4,222,526.00	2,599,737.64	4,222,526.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,158,180.04	1,158,538.04	446,192.07	1,158,538.04	0.00	0.0%
PERS		3201-3202	498,825.00	498,825.00	352,070.48	498,825.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	426,001.00	426,075.00	272,308.40	426,075.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,207,056.00	4,207,056.00	2,052,368.57	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	111,891.01	180,152.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,240,227.00	1,240,227.00	598,298.09	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	1,979.89	3,771.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,720,474.04	7,720,963.04	3,835,108.51	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	2,373,400.11	189,341.26	2,373,400.11	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	10,950.52	5,286.49	10,950.52	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	2,384,350.63	194,627.75	2,384,350.63	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	70,510.00	32,160.25	70,510.00	0.00	0.0%
Dues and Memberships		5300	2,600.00	3,400.00	2,800.00	3,400.00	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	3,814.00	20,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,284.00	43,798.00	25,360.16	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	172,902.02	51,760.33	172,902.02	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,978.00	217,834.23	63,650.85	217,834.23	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	538,131.25	181,692.54	538,131.25	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	667,389.00	0.00	667,389.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			686,694.00	667,389.00	0.00	667,389.00	0.00	0.0%
TOTAL, EXPENDITURES			20,869,458.04	22,216,970.92	10,871,595.75	22,216,970.92		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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	6,006,708.33	22,621,161.53	0.00	0.0%
3) Other State Revenue		8300-8599	1,259,834.80	1,259,834.80	335,666.20	1,259,834.80	0.00	0.0%
4) Other Local Revenue		8600-8799	990,700.00	990,700.00	559,317.81	990,700.00	0.00	0.0%
5) TOTAL, REVENUES			24,824,584.80	24,871,696.33	6,901,692.34	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	3,658,031.20	6,157,183.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,790,928.80	3,834,277.80	2,056,073.91	3,834,277.80	0.00	0.0%
4) Books and Supplies		4000-4999	13,330,608.00	13,333,334.42	6,652,460.19	13,333,334.42	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	414,870.00	469,394.32	147,658.19	469,394.32	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	587.42	892,179.15	0.00	0.0%
9) TOTAL, EXPENDITURES			24,824,584.80	24,986,368.69	12,587,655.83	24,986,368.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(114,672.36)	(5,685,963.49)	(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)	(5,685,963.49)	(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	5,997,296.80	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	6,006,708.33	22,621,161.53	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,255,000.00	1,255,000.00	335,666.20	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	335,666.20	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	495,606.07	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	17,311.02	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	46,400.72	148,800.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			990,700.00	990,700.00	559,317.81	990,700.00	0.00	0.0%
TOTAL, REVENUES			24,824,584.80	24,871,696.33	6,901,692.34	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	3,257,102.02	5,484,321.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	410,791.00	410,791.00	273,222.29	410,791.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	262,071.00	262,071.00	127,706.89	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	3,658,031.20	6,157,183.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,834.80	4,834.80	6,857.63	4,834.80	0.00	0.0%
PERS		3201-3202	572,511.00	580,748.00	328,819.35	580,748.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	421,868.00	426,405.00	239,959.04	426,405.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,023,581.00	2,047,856.00	1,080,352.42	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	61,455.33	105,467.00	0.00	0.0%
OPEB, Allocated		3701-3702	658,150.00	663,392.00	337,566.48	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	1,063.66	2,041.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,790,928.80	3,834,277.80	2,056,073.91	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	1,135,315.06	564,713.67	1,135,315.06	0.00	0.0%
Noncapitalized Equipment		4400	305,000.00	234,000.00	87,284.03	234,000.00	0.00	0.0%
Food		4700	11,957,946.00	11,964,019.36	6,000,462.49	11,964,019.36	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,330,608.00	13,333,334.42	6,652,460.19	13,333,334.42	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	33,370.00	3,613.94	33,370.00	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	43,864.28	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)	(6,032.42)	(13,550.39)	(6,032.42)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	245,500.00	272,556.74	113,466.40	272,556.74	0.00	0.0%
Communications		5900	2,500.00	2,500.00	263.96	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			414,870.00	469,394.32	147,658.19	469,394.32	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	587.42	892,179.15	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			890,309.00	892,179.15	587.42	892,179.15	0.00	0.0%
TOTAL, EXPENDITURES			24,824,584.80	24,986,368.69	12,587,655.83	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	1,172.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,172.00	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	8,877.20	3,002.20	8,877.20	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	526,100.44	105,827.11	526,100.44	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	534,977.64	108,829.31	534,977.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(534,977.64)	(107,657.31)	(534,977.64)		
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	(534,977.64)	(107,657.31)	(534,977.64)		
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	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		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	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%
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	1,172.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,172.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,172.00	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	1,377.20	1,377.20	1,377.20	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	1,625.00	7,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	8,877.20	3,002.20	8,877.20	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	430,926.46	10,653.13	430,926.46	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	95,173.98	95,173.98	95,173.98	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	526,100.44	105,827.11	526,100.44	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	534,977.64	108,829.31	534,977.64		

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	257,633.11	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,560.14	20,560.14	257,633.11	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	628,991.19	375,672.75	628,991.19	0.00	0.0%
3) Employee Benefits		3000-3999	285,113.14	271,241.69	143,532.16	271,241.69	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	382,785.59	382,785.59	382,785.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	73,142.57	13,059.89	73,142.57	0.00	0.0%
6) Capital Outlay		6000-6999	59,055,411.32	100,852,486.69	18,220,878.06	100,852,486.69	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	102,208,647.73	19,135,928.45	102,208,647.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,043,870.32)	(102,188,087.59)	(18,878,295.34)	(102,188,087.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	820,195.85	821,518.03	820,195.85	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	820,195.85	821,518.03	820,195.85		

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)	(18,056,777.31)	(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								
Other		8618	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		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%
Sales Sale of Equipment/Supplies								
Leases and Rentals		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8629	0.00	0.00	194,452.18	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8650	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8660	0.00	0.00	63,180.93	0.00	0.00	0.0%
All Other Transfers In from All Others		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	257,633.11	0.00	0.00	0.0%
TOTAL, REVENUES			20,560.14	20,560.14	257,633.11	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	402,056.78	243,356.21	402,056.78	0.00	0.0%
Clerical, Technical and Office Salaries		2400	207,735.00	226,053.25	131,435.38	226,053.25	0.00	0.0%
Other Classified Salaries		2900	0.00	881.16	881.16	881.16	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			723,906.00	628,991.19	375,672.75	628,991.19	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	84,973.51	49,680.79	84,973.51	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	51,549.00	44,015.29	24,798.98	44,015.29	0.00	0.0%
Health and Welfare Benefits		3401-3402	67,933.00	80,320.64	44,879.12	80,320.64	0.00	0.0%
Unemployment Insurance		3501-3502	419.00	4.00	0.00	4.00	0.00	0.0%
Workers' Compensation		3601-3602	12,164.00	10,612.57	6,311.28	10,612.57	0.00	0.0%
OPEB, Allocated		3701-3702	37,870.00	30,119.00	17,493.00	30,119.00	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	636.54	368.99	636.54	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			285,113.14	271,241.69	143,532.16	271,241.69	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	220,678.16	220,678.16	220,678.16	0.00	0.0%
Noncapitalized Equipment		4400	0.00	162,107.43	162,107.43	162,107.43	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	382,785.59	382,785.59	382,785.59	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	73,142.57	13,059.89	73,142.57	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	73,142.57	13,059.89	73,142.57	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	3,215,012.80	2,088,756.88	3,215,012.80	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,055,411.32	97,439,451.87	15,983,820.04	97,439,451.87	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	100,852,486.69	18,220,878.06	100,852,486.69	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	102,208,647.73	19,135,928.45	102,208,647.73		

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	820,195.85	821,518.03	820,195.85	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	820,195.85	821,518.03	820,195.85	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	820,195.85	821,518.03	820,195.85		

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	2,749,655.30	2,434,046.90	2,749,655.30	0.00	0.0%
5) TOTAL, REVENUES			2,420,000.00	2,749,655.30	2,434,046.90	2,749,655.30		
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	(688.35)	965.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	343,689.65	0.00	343,689.65	0.00	0.0%
6) Capital Outlay		6000-6999	483,147.00	2,632,373.09	1,246,215.17	2,632,373.09	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	405,000.00	0.00	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	3,382,028.39	1,245,526.82	3,382,028.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(483,147.00)	(632,373.09)	1,188,520.08	(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)	1,188,520.08	(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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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	509,975.30	510,005.30	509,975.30	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	15,827.00	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	2,239,680.00	1,753,697.35	2,239,680.00	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	2,749,655.30	2,434,046.90	2,749,655.30	0.00	0.0%
TOTAL, REVENUES			2,420,000.00	2,749,655.30	2,434,046.90	2,749,655.30		

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								
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	(688.35)	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	965.65	(688.35)	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	343,689.65	0.00	343,689.65	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	343,689.65	0.00	343,689.65	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,934.50	1,844.50	10,934.50	0.00	0.0%
Buildings and Improvements of Buildings		6200	483,147.00	2,621,438.59	1,244,370.67	2,621,438.59	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	2,632,373.09	1,246,215.17	2,632,373.09	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	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,905,000.00	405,000.00	0.00	405,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,405,000.00	405,000.00	0.00	405,000.00	0.00	0.0%
TOTAL EXPENDITURES			2,903,147.00	3,382,028.39	1,245,526.82	3,382,028.39		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	885,309.10	1,490,530.00	0.00	0.0%
5) TOTAL, REVENUES			1,490,530.00	1,490,530.00	885,309.10	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	12,772.78	17,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,779,753.35	2,005,063.51	153,591.49	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	1,767,620.96	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)	(882,311.86)	(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)	(882,311.86)	(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	870,703.42	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	14,605.68	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	885,309.10	1,490,530.00	0.00	0.0%
TOTAL, REVENUES			1,490,530.00	1,490,530.00	885,309.10	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	12,772.78	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	12,772.78	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	144,655.19	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	153,591.49	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	1,767,620.96	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	7,866,318.92	14,237,777.00	0.00	0.0%
5) TOTAL, REVENUES			14,237,777.00	14,237,777.00	7,866,318.92	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	155,283.27	263,258.00	0.00	0.0%
3) Employee Benefits		3000-3999	146,419.00	146,419.00	75,645.07	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	8,422,559.20	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	8,653,521.37	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)	(787,202.45)	(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)	(787,202.45)	(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	18,129.00	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	7,832,087.18	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	16,102.74	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	7,866,318.92	14,237,777.00	0.00	0.0%
TOTAL, REVENUES			14,237,777.00	14,237,777.00	7,866,318.92	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	47,846.35	85,067.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	178,191.00	178,191.00	107,436.92	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	155,283.27	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	20,706.00	34,012.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,900.00	18,900.00	6,512.08	18,900.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	62,812.00	62,812.00	33,141.12	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	1,303.78	4,422.00	0.00	0.0%
OPEB, Allocated		3701-3702	25,947.00	25,947.00	13,879.34	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	102.75	179.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			146,419.00	146,419.00	75,645.07	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	857.51	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	8,421,701.69	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	8,422,559.20	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	8,653,521.37	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		

Resource	Description	2016/17 Projected Year Totals
	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	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,265,000.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	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	22,213,280.88	22,213,280.88	22,213,280.88	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	22,213,280.88	22,213,280.88	22,213,280.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(22,213,280.88)	(22,213,280.88)	(22,213,280.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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	(22,213,280.88)	(22,213,280.88)	(22,213,280.88)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	28,477,534.23	22,213,280.88		22,213,280.88	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	22,213,280.88		22,213,280.88		
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	22,213,280.88		22,213,280.88		
2) Ending Net Position, June 30 (E + F1e)			28,477,534.23	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	28,477,534.23	0.00		0.00		
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	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,265,000.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,265,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			20,265,000.00	0.00	0.00	0.00		
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	22,213,280.88	22,213,280.88	22,213,280.88	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,265,000.00	22,213,280.88	22,213,280.88	22,213,280.88	0.00	0.0%
TOTAL, EXPENSES			20,265,000.00	22,213,280.88	22,213,280.88	22,213,280.88		
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	38,738.68	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	38,738.68	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	44.69	44.69	44.69	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	44.69	44.69	44.69	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,869.70	38,881.68	38,783.37	38,881.68	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)
B. COUNTY OFFICE OF EDUCATION						
1. 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. 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	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. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	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	1,773.08	1,773.08	1,773.08	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	1,773.08	1,773.08	1,773.08	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,879.40	1,773.08	1,773.08	1,773.08	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	68,995,801.38	71,187,355.17	110,032,223.04		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		12,579,748.00	12,579,748.00	35,405,709.00	22,643,547.00	22,643,547.00	35,393,827.00	22,643,547.00	20,711,337.95		
Property Taxes	8020-8079		0.00	351.66	33,443.03	0.00	844,849.49	684,079.43	47,798,868.88	0.00		
Miscellaneous Funds	8080-8099		0.00	(900,376.45)	0.00	(1,102,861.30)	0.00	(56.00)	296.67	0.00		
Federal Revenue	8100-8299		7,486.84	11,050.28	2,706,931.89	52,171.42	2,829,822.54	2,525,181.23	1,748,996.66	3,250,138.07		
Other State Revenue	8300-8599		2,365,163.00	1,768,752.13	1,484,838.15	1,725,869.85	6,603,455.65	6,398,951.00	6,528,294.68	2,151,078.70		
Other Local Revenue	8600-8799		996,631.03	344,705.84	853,876.68	396,923.43	238,081.48	543,579.00	583,208.43	82,968.32		
Interfund Transfers In	8910-8929		397,532.00	0.00	0.00	(397,532.00)	0.00	0.00	0.00	0.00		
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			16,346,560.87	13,804,231.46	40,484,798.75	23,318,118.40	33,159,756.16	45,545,561.66	79,303,212.32	26,195,523.04		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		1,545,663.41	3,831,341.03	17,320,816.02	17,831,015.86	18,055,693.56	17,678,899.94	17,676,674.44	17,235,997.69		
Classified Salaries	2000-2999		2,492,653.33	3,981,832.40	5,379,082.10	4,996,841.51	5,324,152.00	5,137,492.23	5,105,069.84	4,804,689.17		
Employee Benefits	3000-3999		2,116,644.61	3,206,374.16	12,539,457.67	12,216,035.52	12,262,449.37	12,436,276.54	12,469,729.13	12,335,937.36		
Books and Supplies	4000-4999		272,521.36	480,314.11	646,480.67	643,109.48	460,402.92	1,088,375.20	841,391.44	458,598.48		
Services	5000-5999		724,059.47	1,265,169.48	3,584,586.07	4,571,360.12	6,134,938.37	6,000,770.42	3,959,848.08	5,040,729.89		
Capital Outlay	6000-6599		208,950.63	5,870,321.57	3,372,734.19	7,273,652.64	3,103,254.89	1,053,756.35	341,013.57	1,292,740.92		
Other Outgo	7000-7499		(180,098.00)	0.00	21,846.70	0.00	1,155.75	11,752.00	(385.78)	0.00		
Interfund Transfers Out	7600-7629		397,532.00	163,783.00	1,260.50	248,652.91	8,967.44	0.00	231,322.18	0.00		
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			7,577,926.81	18,799,135.75	42,866,263.92	47,780,668.04	45,351,014.30	43,407,322.68	40,624,662.90	41,168,693.51		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	(788,791.80)	13,301.43	299,856.11	108,817.72	113,118.99	15,625.87	44,423.78	179,218.93	0.00		
Accounts Receivable	9200-9299	(30,493,589.09)	3,956,147.75	1,117,529.40	7,324,377.35	3,092,889.96	5,807,290.68	34,199.62	30,970.66	26,459.26		
Due From Other Funds	9310	(3,003,776.29)	3,003,776.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Stores	9320	(132,216.38)	14.18	0.00	0.00	95.84	0.00	0.00	0.00	0.00		
Prepaid Expenditures	9330	(37,239.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Current Assets	9340											
Deferred Outflows of Resources	9490											
SUBTOTAL			(34,455,612.56)	6,973,239.65	1,417,385.51	7,433,195.07	3,206,104.79	5,822,916.55	78,623.40	210,189.59	26,459.26	
<u>Liabilities and Deferred Inflows</u>												
Accounts Payable	9500-9599	33,024,607.95	11,858,625.63	10,612,729.92	284,433.04	(66,527.41)	68,584.96	25,308.59	43,871.14	989,746.64		
Due To Other Funds	9610	3,810,781.32	3,810,781.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Unearned Revenues	9650	27,910,917.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Inflows of Resources	9690											
SUBTOTAL			64,746,306.37	15,669,406.95	10,612,729.92	284,433.04	(66,527.41)	68,584.96	25,308.59	43,871.14	989,746.64	
<u>Nonoperating</u>												
Suspense Clearing	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	5,754,331.59	53,314.81	166,318.45	(963,287.38)	
E. NET INCREASE/DECREASE (B - C + D)			72,466.76	(14,190,248.70)	4,767,296.86	(21,189,917.44)	(6,436,926.55)	2,191,553.79	38,844,867.87	(15,936,457.85)		
F. ENDING CASH (A + E)			106,045,597.21	91,855,348.51	96,622,645.37	75,432,727.93	68,995,801.38	71,187,355.17	110,032,223.04	94,095,765.19		
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		94,095,765.19	85,228,874.16	69,211,701.20	73,507,339.16				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	34,480,249.95	20,711,337.95	20,711,337.95	28,888,188.70	(294,949.50)		289,097,176.00	289,097,176.00
Property Taxes	8020-8079	0.00	0.00	21,175,724.11	1,593,871.71	11,408,586.69		83,539,775.00	83,539,775.00
Miscellaneous Funds	8080-8099	(2,611,554.30)	0.00	(2,606,458.02)	(1,978,066.64)	(711,871.96)		(9,910,948.00)	(9,910,948.00)
Federal Revenue	8100-8299	183,103.97	3,149,673.87	4,943,371.71	7,512,127.34	21,874,471.39		50,794,527.21	50,794,527.21
Other State Revenue	8300-8599	4,270,524.97	3,823,143.19	1,964,822.20	10,141,642.82	39,648,497.98		88,875,034.32	88,875,034.32
Other Local Revenue	8600-8799	82,968.31	308,101.58	82,968.32	198,946.06	4,044,313.57		8,757,272.05	8,757,272.05
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,438,122.00	0.00		1,438,122.00	1,438,122.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		36,405,292.90	27,992,256.59	46,271,766.27	47,794,831.99	75,969,048.17	0.00	512,590,958.58	512,590,958.58
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	17,235,997.69	18,653,719.17	17,240,850.12	17,238,853.52	5,316,168.08		186,861,690.53	186,861,690.53
Classified Salaries	2000-2999	4,804,689.17	4,804,689.18	4,804,688.33	4,804,688.32	3,529,733.46		59,970,301.04	59,970,301.04
Employee Benefits	3000-3999	12,335,935.06	12,335,935.06	12,335,935.06	21,392,790.46	10,141,786.03		148,125,286.03	148,125,286.03
Books and Supplies	4000-4999	745,801.52	866,756.26	1,474,439.31	3,008,374.97	10,174,980.12		21,161,545.84	21,161,545.84
Services	5000-5999	6,618,448.37	5,989,800.48	4,609,368.77	9,923,606.22	8,104,266.16		66,526,951.90	66,526,951.90
Capital Outlay	6000-6599	2,541,565.48	666,678.64	521,100.08	711,947.08	3,588,114.72		30,545,830.76	30,545,830.76
Other Outgo	7000-7499	0.00	0.00	0.00	(1,561,946.08)	151,640.78		(1,556,034.63)	(1,556,034.63)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,601,610.67	(1,051,518.03)		1,601,610.67	1,601,610.67
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		44,282,437.29	43,317,578.79	40,986,381.67	57,119,925.16	39,955,171.32	0.00	513,237,182.14	513,237,182.14
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		774,362.83	
Accounts Receivable	9200-9299	0.00	297,895.88	0.00	0.00	0.00		21,687,760.56	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		3,003,776.29	
Stores	9320	0.00	0.00	0.00	0.00	0.00		110.02	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	297,895.88	0.00	0.00	0.00	0.00	25,466,009.70	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	989,746.64	989,746.64	989,746.64	989,746.64	0.00		27,775,759.07	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		3,810,781.32	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		989,746.64	989,746.64	989,746.64	989,746.64	0.00	0.00	31,586,540.39	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(989,746.64)	(691,850.76)	(989,746.64)	(989,746.64)	0.00	0.00	(6,120,530.69)	
E. NET INCREASE/DECREASE (B - C + D)		(8,866,891.03)	(16,017,172.96)	4,295,637.96	(10,314,839.81)	36,013,876.85	0.00	(6,766,754.25)	(646,223.56)
F. ENDING CASH (A + E)		85,228,874.16	69,211,701.20	73,507,339.16	63,192,499.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								99,206,376.20	

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 first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	38,836.99	38,836.99		
Charter School	0.00	0.00		
Total ADA	38,836.99	38,836.99	0.0%	Met
1st Subsequent Year (2017-18)				
District Regular	38,836.99	38,738.68		
Charter School				
Total ADA	38,836.99	38,738.68	-0.3%	Met
2nd Subsequent Year (2018-19)				
District Regular	38,741.99	38,643.68		
Charter School				
Total ADA	38,741.99	38,643.68	-0.3%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections 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 first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	41,027	41,076		
Charter School				
Total Enrollment	41,027	41,076	0.1%	Met
1st Subsequent Year (2017-18)				
District Regular	40,928	41,027		
Charter School				
Total Enrollment	40,928	41,027	0.2%	Met
2nd Subsequent Year (2018-19)				
District Regular	40,829	41,027		
Charter School				
Total Enrollment	40,829	41,027	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	41,627	41,638	100.0%
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:	96.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.0%

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	38,739	41,076		
Charter School	0			
Total ADA/Enrollment	38,739	41,076	94.3%	Met
1st Subsequent Year (2017-18)				
District Regular	38,644	41,027		
Charter School				
Total ADA/Enrollment	38,644	41,027	94.2%	Met
2nd Subsequent Year (2018-19)				
District Regular	38,549	41,027		
Charter School				
Total ADA/Enrollment	38,549	41,027	94.0%	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 first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2016-17)	373,246,215.00		
1st Subsequent Year (2017-18)	383,100,774.00	376,026,517.00	-1.8%	Met
2nd Subsequent Year (2018-19)	389,996,558.00	383,537,802.00	-1.7%	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 first interim projections 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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	280,475,415.36	314,015,814.68	89.3%	Met
1st Subsequent Year (2017-18)	286,479,811.87	318,113,914.19	90.1%	Met
2nd Subsequent Year (2018-19)	294,723,364.85	326,807,467.17	90.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2016-17)	46,885,192.21	50,794,527.21	8.3%	Yes
1st Subsequent Year (2017-18)	46,885,192.21	47,886,569.21	2.1%	No
2nd Subsequent Year (2018-19)	46,885,192.21	47,886,569.21	2.1%	No

Explanation:
(required if Yes)

The first interim for 2016-17 included projections for federal programs and did not include many programs that can't be estimated. 2016-17. The biggest increase is the School Improvement Grant and the largest decrease is in Title I.

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

Current Year (2016-17)	88,845,034.32	88,875,034.32	0.0%	No
1st Subsequent Year (2017-18)	58,445,048.56	59,282,734.30	1.4%	No
2nd Subsequent Year (2018-19)	59,859,418.73	58,862,299.92	-1.7%	No

Explanation:
(required if Yes)

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

Current Year (2016-17)	7,124,897.02	8,757,272.05	22.9%	Yes
1st Subsequent Year (2017-18)	7,124,897.02	8,757,272.05	22.9%	Yes
2nd Subsequent Year (2018-19)	7,124,897.02	8,757,272.05	22.9%	Yes

Explanation:
(required if Yes)

The first interim included projections for local programs and did not include programs that were not estimatable. These include the pro-rata from the independent charters as the audit results were pending.

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

Current Year (2016-17)	22,997,507.89	21,161,545.84	-8.0%	Yes
1st Subsequent Year (2017-18)	17,834,842.92	17,271,258.02	-3.2%	No
2nd Subsequent Year (2018-19)	17,453,253.20	17,271,258.02	-1.0%	No

Explanation:
(required if Yes)

The first interim for 2016-17 included projections for federal, state, and local programs and did not include many programs that cannot be estimated. As program funding is approved by the Board, those budgets will be adjusted, therefore decreasing both revenues and expenditures.

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

Current Year (2016-17)	64,206,572.90	66,526,951.90	3.6%	No
1st Subsequent Year (2017-18)	61,704,136.64	64,024,515.64	3.8%	No
2nd Subsequent Year (2018-19)	61,614,136.64	64,474,515.64	4.6%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2016-17)	142,855,123.55	148,426,833.58	3.9%	Met
1st Subsequent Year (2017-18)	112,455,137.79	115,926,575.56	3.1%	Met
2nd Subsequent Year (2018-19)	113,869,507.96	115,506,141.18	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2016-17)	87,204,080.79	87,688,497.74	0.6%	Met
1st Subsequent Year (2017-18)	79,538,979.56	81,295,773.66	2.2%	Met
2nd Subsequent Year (2018-19)	79,067,389.84	81,745,773.66	3.4%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections 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 first interim projections 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%. First Interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		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%	4.1%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.4%	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)	2,726,500.96	314,797,229.50	N/A	Met
1st Subsequent Year (2017-18)	(9,134,791.83)	319,843,914.19	2.9%	Not Met
2nd Subsequent Year (2018-19)	(14,976,851.29)	328,537,467.17	4.6%	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)		75,073,110.31	Met
1st Subsequent Year (2017-18)		65,938,318.48	Met
2nd Subsequent Year (2018-19)		50,961,467.20	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)		63,192,499.35	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):	38,739	38,644	38,549
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)	513,237,182.14	492,574,828.54	505,521,442.47
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)	513,237,182.14	492,574,828.54	505,521,442.47
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,264,743.64	9,851,496.57	10,110,428.85
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)	10,264,743.64	9,851,496.57	10,110,428.85

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2016-17)	(2017-18)	(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)	3.90%	4.06%	3.96%
District's Reserve Standard (Section 10B, Line 7):	10,264,743.64	9,851,496.57	10,110,428.85
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(64,527,146.24)	(64,527,146.24)	0.0%	0.00	Met
1st Subsequent Year (2017-18)	(66,495,053.43)	(67,495,053.43)	1.5%	1,000,000.00	Met
2nd Subsequent Year (2018-19)	(68,492,479.24)	(70,507,479.24)	2.9%	2,015,000.00	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)	1,592,643.23	1,601,610.67	0.6%	8,967.44	Met
1st Subsequent Year (2017-18)	1,730,000.00	1,738,967.44	0.5%	8,967.44	Met
2nd Subsequent Year (2018-19)	1,730,000.00	1,738,967.44	0.5%	8,967.44	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections?
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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	647,189,172.00	647,189,172.00
b. OPEB unfunded actuarial accrued liability (UAAL)	621,266,534.00	621,266,534.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2015	Jul 01, 2015

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

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2016-17)	56,770,807.00	56,770,807.00
1st Subsequent Year (2017-18)	56,770,807.00	56,770,807.00
2nd Subsequent Year (2018-19)	56,770,807.00	56,770,807.00

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

Current Year (2016-17)	27,026,677.93	27,042,790.81
1st Subsequent Year (2017-18)	29,729,345.72	27,583,646.62
2nd Subsequent Year (2018-19)	32,702,280.29	28,135,319.55

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

Current Year (2016-17)	27,026,677.93	17,504,825.76
1st Subsequent Year (2017-18)	29,729,345.72	18,000,000.00
2nd Subsequent Year (2018-19)	32,702,280.29	18,500,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2016-17)	3,114	3,114
1st Subsequent Year (2017-18)	3,114	3,114
2nd Subsequent Year (2018-19)	3,114	3,114

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	17,075,153.00	17,075,153.00
b.	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
Current Year (2016-17)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)
1st Subsequent Year (2017-18)
2nd Subsequent Year (2018-19)

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 first interim projections, 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 first interim projections?

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	2,183.0	2,183.0	2,183.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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"/>	<input type="text"/>	<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"/>

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
61,810,384	63,046,592	64,307,524
100.0%	100.0%	100.0%
6.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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
2,648,993	2,688,728	2,729,059
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 first interim projections 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 first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	1,188.0	1,188.0	1,188.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

747,031

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
30,278,529	32,095,241	34,020,955
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
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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
452,047	456,567	461,133
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 first interim 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 first interim projections?
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	251.0	251.0	251.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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	3,081,465	3,266,353	3,462,334
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (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	287,409	288,846	290,290
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 Second Interim Criteria and Standards Review



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.5

Meeting Date: March 16, 2017

Subject: Nutrition Services Center, Campus Design

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

Department: Facilities Support Services

Recommendation: Board to approve the Nutrition Services Center Campus Design.

Background/Rationale: Measure R provides funding for the construction of a new central kitchen facility. On December 9th and January 17th staff presented site design recommendations to the Central Kitchen Taskforce. The taskforce recommended the approval of the site design that addresses the comprehensive issues. On January 23rd and February 23rd staff presented site design recommendations to the Facilities Committee. The Facilities Committee recommended the approval of the site design that addresses the comprehensive issues. On the February 16, 2017, Board approved Resolution 2925 approving the exchange of property (1619 N Street and 7050 San Joaquin Street). Staff and HMC Architects have been reviewing options related to the site and design of the kitchen facility. Certain efficiencies can be achieved by strategically locating the kitchen facility. Certain locations would also address current critical needs located at the transportation facility. Addressing the Transportation issue along with the central kitchen provides economies of scale, reduces the cost, and provides for a strategic realignment of the operation.

Financial Considerations: Measure R and additional funding sources to be identified as needed.

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

Documents Attached:

1. Executive Summary

<p>Estimated Time of Presentation: 10 Minutes Submitted by: José L. Banda, Superintendent Cathy Allen, Chief Operations Officer Facilities Support Services Approved by: José L. Banda</p>

Board of Education Executive Summary

Facilities Support Services

Nutrition Services Center, Campus Design

March 16, 2017



I. OVERVIEW / HISTORY

Measure R provides funding for the construction of a new central kitchen facility. On December 9th and January 17th staff presented site design options to the Central Kitchen Taskforce. The taskforce recommended the approval of a site design that addresses comprehensive issues on the existing Redding site (Nutrition Services, Transportation Services, Grounds Maintenance, and the Warehouse). On January 23rd and February 23rd staff presented the recommended site design option to the Facilities Committee. The Facilities Committee recommended the approval of the site design that addresses these comprehensive issues. On the February 16, 2017, Board approved Resolution 2925 approving the exchange of property (1619 N Street and 7050 San Joaquin Street). Staff and HMC Architects have been reviewing options related to the site and design of the kitchen facility. Efficiencies can be achieved by strategically locating the kitchen facility. The recommended location would also address current critical needs located at the transportation facility. Addressing the Transportation issue along with the central kitchen provides economies of scale, reduces future cost, and provides for a strategic realignment of the operation.

II. DRIVING GOVERNANCE

- BP 7000 Concepts and Roles
- BP 7110 Facilities Master Plan
- BP 7140 Architect and Engineer Services
- BP 7150 Site Selection and Development
- BP 7210 Facilities Financing

III. BUDGET

Measure R
Additional funding sources to be identified as needed.

IV. GOALS, OBJECTIVES, AND MEASURES

By approving the site selection, we will be able to proceed with the design process, including starting the California Environment Quality Act (CEQA) assessment, applying for State School Facility (SFP) program funds, and working with the Department of Toxic Substance Control (DTSC) as required for California Department of Education (CDE) site approval.



V. MAJOR INITIATIVES

Because we intend to build in a Career Technical Education (CTE) component, we will begin discussions with (CDE) seeking site location approval and grant application assistance. Initiate discussions with other regulatory agencies including but not limited to local fire department and City of Sacramento planning department.

VI. RESULTS

Provide staff with direction on site selection for the Central Kitchen Campus Design.

VII. LESSONS LEARNED/NEXT STEPS

- Begin design of Central Kitchen Campus Design.
- Begin CEQA, CDE and DTSC evaluations.
- Continue Central Kitchen Committee discussions



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.6

Meeting Date: March 16, 2017

Subject: Board Policy (BP) 3470 Debt Issuance and Management

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: April 6, 2017)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve Board Policy (BP) 3470 Debt Issuance and Management.

Background/Rationale: On November 6, 2012, voters within the District authorized two general obligation bond measures known as Measure Q and Measure R. The bond measures authorize the District to issue general obligation bonds in the aggregate amount of \$414 million to finance capital projects, facility upgrades, technology, and supporting infrastructure. The District and the Board are in the process of taking actions to issue 2017 Series E Bonds for Measure Q and 2017 Series C Bonds for Measure R.

During the 2016 California Legislative Session, the Legislature enacted Senate Bill 1029. The purpose of SB 1029 is to enhance the transparency and accountability related to debt issuance practices. It became effective on January 1, 2017, and requires issuers to certify that they have adopted local debt policies and to certify that debt issued is consistent with the adopted policies.

The proposed policy conforms to the new statutory requirements and reflects generally accepted practices and existing requirements that apply to debt issuance.

Financial Considerations: NA

LCAP Goal(s): NA

Documents Attached: Board Policy (BP) 3470 Debt Issuance and Management

Estimated Time of Presentation: 5 Minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Sacramento City Unified School District

Board Policy 3470 Debt Issuance and Management Policy

Purpose and Framework for Debt Management

This Debt Management Policy provides a framework for debt management and capital planning by the district.

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

(cf. 3000 - Concepts and Roles)

(cf. 3460 - Financial Reports and Accountability)

(cf. 7110 - Facilities Master Plan)

(cf. 7210 - Facilities Financing)

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies. (California Constitution, Article 16, Section 18). Exceptions include, but are not limited to, lease financings, such as lease purchase agreements, certificates of participation, lease revenue bonds and notes, and grant anticipation notes. Further, under Proposition 39, a measure authorizing the issuance of general obligation bonds may be approved by 55 percent of the electorate. The district may also issue debt through Mello-Roos Community Facility Districts.

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, and marketing strategies.

Financial Advisors/Underwriters

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. In addition, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects. Financial advisors shall be registered with the

Securities & Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB).

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

(cf. 9270 - Conflict of Interest)

Goals of Debt Management Policy

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. If applicable, pursues the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 7000 - Concepts and Roles)

Authorized Purposes for the Issuance of Debt

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

Operating Cash Flow

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 13 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued. See also Tax and Revenue Anticipation Notes (TRANS) below.

Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt, such as TRANS, when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
 - b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150), or special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 5331-53368) or other funding sources that are reasonably available to meet the district's repayment requirements.
 - c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)

2. Long-Term Debt
 - a. General obligation bonds for projects approved by voters (California Constitution, Article 13A, Section 1; Education Code 15100-15262, 15264-15276; Government Code 53506-53509.5). In appropriate circumstances, the District may use School Facilities Improvement Districts as an alternative method of issuing general obligation bonds.

(cf. 7214 - General Obligation Bonds)
 - b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)

(cf. 7212 - Mello Roos Districts)
3. Lease financing, including certificates of participation (COPs)
 - a. Lease financing to fund priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1).
 - b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not practical or unavailable (17400-17429).
4. Special financing programs or structures offered by the federal or state government, such as Qualified Zone Academy Bonds or other tax credit obligations or obligations that provide subsidized interest payments, when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs
5. Temporary borrowing from other sources such as the County Treasurer

COPs, TRANs, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee may evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include the tax burden on the district's taxpayers; the effect of annual debt service secured by the general fund on general fund expenditures; the amortization structure, prepayment features, and useful life of the projects being financed (for further information see "Structure of Debt Issues" below).

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15106.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within the term required by law. (California Constitution, Article 16, Section 18; Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale with the potential to achieve the lowest financing cost and/or to generate other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Investment of Proceeds

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

(cf. 3430 - Investing)

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

(cf. 3314 - Payments for Goods and Services)

(cf. 3400 - Management of District Assets/Accounts)

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

In addition, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

At least 30 days prior to the sale of any debt issue, the district's Bond Counsel shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

On or before January 31 of each year, the Superintendent or designee shall submit a report to the CDIAC regarding the debt authorized, the debt outstanding, and the use of proceeds of the issued debt for the period from July 1 to June 30, or the prior fiscal year. (Government Code 8855)

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure. The district may retain a qualified third party to assist with the district's disclosure filings.

The Superintendent or designee shall seek the advice of bond counsel on compliance with federal tax law. The federal tax law is intended to discourage entities from issuing tax advantaged obligations that are unnecessary in terms of timing and amount as well as for purposes that are not permitted by law. The district's bond counsel and financial advisor will review, in advance, all arbitrage rebate filings and forms sent to the Internal Revenue Service.

The Superintendent or designee shall maintain transaction records including the official transcript, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, and investment of proceeds for as long as the debt is outstanding, plus the period ending three years after the final payment date of obligations issued.

Legal References:

EDUCATION CODE

5300-5441 *Conduct of elections*
15100-15262 *Bonds for school districts and community college districts*
15264-15276 *Strict accountability in local school construction bonds*
15278-15288 *Citizen's oversight committees*
15300-15425 *School Facilities Improvement Districts*
17150 *Public disclosure of non-voter-approved debt*
17400-17429 *Leasing of district property*
17450-17453.1 *Leasing of equipment*
17456 *Sale or lease of district property*
17596 *Duration of contracts*
42130-42134 *Financial reports and certifications*

ELECTIONS CODE

1000 *Established election dates*

GOVERNMENT CODE

8855 *California Debt and Investment Advisory Commission*
53311-53368.3 *Mello-Roos Community Facilities Act*
53410-53411 *Bond reporting*
53506-53509.5 *General obligation bonds*
53550-53569 *Refunding bonds of local agencies*
53580-53595.55 *Bonds*
53850-53858 *Tax and revenue anticipation notes*
53859-53859.08 *Grant anticipation notes*

CALIFORNIA CONSTITUTION

Article 13A, Section 1 *Tax limitation*
Article 16, Section 18 *Debt limit*

UNITED STATES CODE, TITLE 15

78o-4 *Registration of municipal securities dealers*

UNITED STATES CODE, TITLE 26

54E *Qualified Zone Academy Bonds*

CODE OF FEDERAL REGULATIONS, TITLE 17

240.10b-5 *Prohibition against fraud or deceit*
240.15c2-12 *Municipal securities disclosure*

CODE OF FEDERAL REGULATIONS, TITLE 26

1.103 *Interest on state and local bonds*
1.141 *Private activity bonds*
1.148 *Arbitrage and rebate*
1.149 *Hedge bonds*
1.6001-1 *Records*

Management Resources:

CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION PUBLICATIONS

California Debt Issuance Primer

GOVERNMENT FINANCE OFFICERS ASSOCIATION PUBLICATIONS

An Elected Official's Guide to Debt Issuance, 2nd Ed., 2016
Understanding Your Continuing Disclosure Responsibilities, Best Practice, September 2015
Investment of Bond Proceeds, Best Practice, September 2014
Selecting and Managing Municipal Advisors, Best Practice, February 2014
Debt Management Policy, Best Practice, October 2012
Analyzing and Issuing Refunding Bonds, Best Practice, February 2011

INTERNAL REVENUE SERVICE PUBLICATIONS

Tax Exempt Bond FAQs Regarding Record Retention Requirements
Tax-Exempt Governmental Bonds, Publication 4079, rev. 2016

U.S. GOVERNMENT ACCOUNTABILITY OFFICE PUBLICATIONS

Internal Control System Checklist

Management Resources continued: (see next page)

Management Resources (continued)

WEB SITES

California Debt and Investment Advisory Commission: <http://www.treasurer.ca.gov/cdiac>

Government Finance Officers Association: <http://www.gfoa.org>

Internal Revenue Service: <https://www.irs.gov>

*Municipal Security Rulemaking Board, Electronic Municipal Market Access (EMMA):
<http://www.emma.msrb.org>*

U.S. Government Accountability Office: <http://www.gao.gov>

U.S. Securities and Exchange Commission: <https://www.sec.gov>

Policy Reference UPDATE Service 12/16

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.7

Meeting Date: March 16, 2017

Subject: **Approve Resolution No. 2931: Authorizing the Issuance and Negotiated Sale of SCUSD 2017 General Obligation Bonds (Measures Q and R) (Election of 2012) an Amount Not to Exceed \$125,900,000 of which up to \$85,000,000 is allocated to Measure Q and \$40,900,000 allocated to Measure R and Related Documents and Actions**

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: April 6, 2017)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve Resolution No. 2931 authorizing the negotiated sale of General Obligation Bonds for Measures Q and R and approving forms of documents and actions of officers of the District necessary in connection with the bonds.

Background/Rationale: In 2012, district voters passed Measures Q and R, a Proposition 39 election authorization the issuance of approximately \$346 million of Measure Q and \$68 million of Measure R general obligation bonds.

The District has issued approximately \$146 million of Measure Q Bonds and \$27.1 million of Measure R Bonds. The 2017 issuance will be the fifth issuance of Measure Q Bonds and the third issuance of Measure R Bonds. The 2017 Measure Q Bonds will fund high priority projects consisting of core academic renovations, modernization of school facilities, program enhancements, energy conservation and technology projects. The 2017 Measure R Bonds will be spent on the Nutrition Services Center.

Financial Considerations: General obligation bonds are repaid by local property tax revenues. The obligation of the bond's debt service is separate from the general fund of the District. The bonds do not impact the general fund.

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Authorizing Resolution No. 2931
3. Preliminary Official Statement
4. Paying Agent Agreement
5. Bond Purchase Agreement
6. Continuing Disclosure Certificate

Estimated Time of Presentation: 10 Minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Measures Q and R 2017 Bond Sale

March 16, 2017



I. OVERVIEW / HISTORY

On November 6, 2012, the district received authorization, by more than fifty-five percent of the votes cast by eligible voters, to issue Measure Q General Obligation Bonds (Measure Q Bonds) in the amount of \$346 million and Measure R General Obligation Bonds (Measure R Bonds) in the amount of \$68 million.

Measure Q provides for the upgrading of classrooms; science labs; computer systems and technology; renovating heating and ventilation systems; improving student safety and security systems; and repairing roofs, restrooms, floors and plumbing.

Measure R provides for improving physical education facilities and bathrooms; repair irrigation systems and water drainage; removing asbestos, lead paint and other unsafe conditions; upgrading kitchen facilities to improve nutrition and nutritional education and safety improvements to all schools

To date, the District has issued approximately \$146 million of Measure Q Bonds and \$27.1 million of Measure R Bonds. The 2017 issuance will be the fifth issuance of Measure Q Bonds and the third issuance of Measure R Bonds.

In order to keep the project construction moving forward, staff is requesting Board approval to issue additional Measure Q and Measure R Bonds in an amount not-to-exceed \$85 million and \$40.9 million respectively. The 2017 Measure Q Bonds will fund high priority projects consisting of core academic renovations, modernization of school facilities, program enhancements, energy conservation and technology projects. The 2017 Measure R Bonds will be spent on the Nutrition Services Center.

Following the 2017 issuance, staff estimates that there will be no remaining Measure R bond authorization and \$113.1 million of Measure Q bond authorization if all of the 2017 Bonds are issued.

II. DRIVING GOVERNANCE

- California Government Code Section 53506 and following allows school districts to issue and sell bonds at a public or private sale
- Education Code Section 15140 and following authorizes the County to allow school districts to issue bonds on their own
- California Government Code Section 53559 states that the county director of finance will continue to administer the tax levy for debt service for the Bonds

Board of Education Executive Summary

Business Services

Measures Q and R 2017 Bond Sale
March 16, 2017



III. BUDGET

General obligation bonds are voter-approved debt, which are secured by the legal obligation to levy *ad valorem* property taxes sufficient to pay annual debt services. General obligation bonds are independent from the district's general fund. As authorized by the taxpayers, the County Director of Finance is obligated to levy *ad valorem* taxes on a property subject to taxation in the district. Costs associated with the Bonds do not impact the district's general fund.

IV. GOALS, OBJECTIVES, AND MEASURES

As part of the district's fiduciary responsibility to its taxpayers, staff and the district's financial advisor from Capitol PFG will present the Bond issuance plan required to implement the projects approved by the voters.

V. MAJOR INITIATIVES

Measure Q funds will fund approved projects such as:

- Core Academic Renovation, Modernization, Repair & Upgrade Projects
- Technology Upgrades
- District-Wide Fire & Irrigation Improvements
- Program Enhancements and Program Management
- Resource & Energy Conservation Improvement Projects

Measure R funds will fund approved projects such as:

- Nutrition Services Center
- Program Management

VI. RESULTS

The district is implementing approved projects while minimizing the impact to our taxpayers.

VII. LESSONS LEARNED/NEXT STEPS

The attached documents are presented to the Board as a conference/first reading. This item will come back to the Board on April 6, 2017 for action.

BOARD OF EDUCATION
OF THE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

RESOLUTION NO. 2931

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF BONDS OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT IN AN AMOUNT NOT TO EXCEED \$85,000,000 OF SAID BONDS OF MEASURE Q AND NOT TO EXCEED \$40,900,000 OF SAID BONDS OF MEASURE R BY A NEGOTIATED SALE; PRESCRIBING THE TERMS OF SAID BONDS, APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION AND DELIVERY OF A BOND PURCHASE AGREEMENT, A PAYING AGENT AGREEMENT, A CONTINUING DISCLOSURE CERTIFICATE, AN OFFICIAL STATEMENT AND COMPLIANCE PROCEDURES RELATING TO SAID BONDS; AND AUTHORIZING THE EXECUTION OF NECESSARY CERTIFICATES AND DOCUMENTS RELATING TO SAID BONDS

WHEREAS, two elections (each, the “Election of 2012”) were duly called and regularly held in the Sacramento City Unified School District, County of Sacramento, California (herein called the “District”), each on November 6, 2012, pursuant to Sections 15100 and 15264 and following of the Education Code of the State of California, at which bond propositions summarized as follows were submitted to the electors of the District (Measure Q and Measure R, respectively):

“To better prepare students for college and careers by upgrading classrooms, science labs, computer systems and technology; renovating heating and ventilation systems; reducing costs through energy efficiency; improving student safety and security systems; repairing roofs, floors, walkways, bathrooms, electrical, plumbing and sewer systems; shall Sacramento City Unified School District issue \$346 million in bonds with independent citizen oversight, no money for administrator salaries, and mandatory annual audits to guarantee funds are spent properly to benefit local children?”

“To improve the health and safety of children, repair playgrounds and playfields to meet modern safety standards, improve physical education facilities and bathrooms, improve irrigation systems and water drainage to reduce water consumption, remove asbestos, lead paint and other unsafe conditions and to upgrade kitchen facilities to improve nutrition and nutritional education for children, shall the Sacramento City Unified School District issue \$68 million of bonds, with independent Citizen’s Oversight and no money for administrator salaries?”

and

WHEREAS, passage of said propositions required a 55% affirmative vote of the votes cast therein, and at least 55% of the votes cast on said propositions were in favor of issuing said bonds; and

WHEREAS, \$30,000,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measures Q and R) (Election of 2012), 2013 Series A (Tax-Exempt)” have heretofore been issued and sold, of which \$18,425,953 was allocated to the Measure Q authorization and \$11,574,047 was allocated to the Measure R authorization; and

WHEREAS, \$40,000,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measures Q and R) (Election of 2012), 2013 Series B (Qualified School Construction Bonds) (Taxable)” have heretofore been issued and sold, of which \$24,474,047 was allocated to the Measure Q authorization and \$15,525,953 was allocated to Measure R authorization; and

WHEREAS, \$66,260,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measure Q) (Election of 2012), 2015 Series C-1 (Tax-Exempt)” have heretofore been issued and sold; and

WHEREAS, \$23,740,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measure Q) (Election of 2012), 2015 Series C-2 (Taxable)” have heretofore been issued and sold; and

WHEREAS, \$14,000,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2016 Series D” have heretofore been issued and sold; and

WHEREAS, a school district is authorized by Sections 53506 and following of the Government Code of the State (the “Government Code”) to issue and sell its bonds at public or private sale; and

WHEREAS, this Board intends to sell said bonds by negotiated sale to Stifel Nicolaus & Company, Incorporated, as underwriter (the “Underwriter”); and

WHEREAS, Section 53508.7 of the Government Code provides that a private sale is limited to bonds sold pursuant to Sections 15140 or 15146 of the Education Code of the State (the “Education Code”); and

WHEREAS, in accordance with Education Code Section 15146, this Board has determined that conditions in the municipal marketplace require the increased flexibility an Underwriter can provide in structuring and planning the sale of the bonds; and

WHEREAS, in accordance with Education Code Section 15146, estimates of the costs associated with the issuance of said bonds are attached hereto as Exhibit A; and

WHEREAS, Section 15140(b) of the Education Code provides that the board of supervisors of a county may authorize a school district over which the county superintendent of schools has jurisdiction to issue and sell its own bonds without the further action of the board of

supervisors or officers of the county if said school district has not received a qualified or negative certification in its most recent interim report; and

WHEREAS, the District has not received a qualified or negative certification in its most recent interim report; and

WHEREAS, the District shall not sell bonds authorized by the Election of 2012 unless the tax rate levied to pay the bonds authorized by the Election of 2012 will not exceed \$60 per \$100,000 of taxable property when assessed valuation is projected by the District to increase in accordance with Article XIII A of the California Constitution; and

WHEREAS, the Superintendent of Schools of the County has jurisdiction over the District; and

WHEREAS, the District now wishes to request that the County authorize the District to issue and sell bonds on its own behalf; and

WHEREAS, the District has appointed Capitol Public Finance Group, as Financial Advisor to the District (the "Financial Advisor") and Orrick, Herrington & Sutcliffe LLP as Bond and Disclosure Counsel to the District ("Bond Counsel") with respect to said bonds; and

WHEREAS, the Director of Finance (the "Director of Finance") of the County of Sacramento, Sacramento, California, serves as the paying agent for the District's bonds; and

WHEREAS, the District desires that the Director of Finance annually establish tax rates on taxable property within the District for repayment of said bonds, pursuant to Sections 29100-29103 of the Government Code, and that the Board of Supervisors of the County annually approve the levy of such tax, and that the Director of Finance annually collect such tax and apply the proceeds thereof to the payment of principal of and interest on the bonds when due, all pursuant to Sections 15250 and 15251 of the Education Code; and

WHEREAS, there have been submitted and are on file with the Secretary of this Board proposed forms of a Bond Purchase Agreement; the Official Statement describing said bonds; a Paying Agent Agreement, providing for the terms of issuance and repayment of the bonds; a Continuing Disclosure Certificate; and Compliance Procedures; and

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER, AS FOLLOWS:

Section 1. Recitals. All of the above recitals are true and correct.

Section 2. Authority for Issuance. The bonds described herein are authorized to be issued pursuant to Article 4.5 of Chapter 3, of Part 1 of Division 2 of Title 5 of the Government Code, and other applicable provisions of law, including applicable provisions of the Education Code. The bonds to be issued under Measure Q (the "Measure Q Bonds") are hereby authorized to be issued in an aggregate principal amount not to exceed \$85,000,000. The bonds to be issued under Measure R (the "Measure R Bonds" and, together with the Measure Q Bonds, the

“Bonds”) are hereby authorized to be issued in an aggregate principal amount not to exceed \$40,900,000.

Section 3. Designation of Bonds. The Bonds shall be sold in one or more series, to be designated the “Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E,” and “Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C” with such additional designations as may be necessary to distinguish between Bonds of different payment mechanisms or features, as authorized hereby.

Section 4. Method of Sale of Bonds.

(a) Request for Permission to Sell Bonds at Negotiated Sale: The District has requested that the Board of Supervisors authorize the District by resolution to sell its Bonds at a negotiated sale pursuant to Government Code Section 53508.7 and Education Code Section 15140(b) without further action by the Board of Supervisors or officers of the County.

(b) Negotiated Sale of Bonds; Bond Purchase Agreement: Provided the County Board of Supervisors grants the authority requested in subdivision (a) of this section, the Authorized District Representative is hereby authorized, upon consultation with the Financial Advisor, to sell all or any portion or series of the Bonds to the Underwriter. The Bond Purchase Agreement, in substantially the form on file with the Secretary of this Board, is hereby approved, and the Superintendent of the District, the Chief Business Officer of the District, or such other officer of the District designated for the purpose (each an “Authorized District Representative”) is hereby authorized and directed to execute and deliver the Bond Purchase Agreement with the Underwriter, subject to such changes or revisions therein as may be acceptable to the Authorized District Representative, and the District’s approval of all such changes shall be conclusively evidenced by the execution and delivery of the Bond Purchase Agreement. The Bond Purchase Agreement shall provide: (i) that the aggregate purchase price of the Bonds sold thereunder shall be no less than the principal amount of such Bonds; (ii) that the Underwriter’s discount shall not exceed 0.40% of the aggregate principal amount of the Bonds sold (excluding any costs of issuance the Underwriters agrees to pay pursuant to Section 9 of the Bond Purchase Agreement); and (iii) that the Bonds sold thereunder shall otherwise conform to the limitations specified in this Resolution, including specifically those terms prescribed by Section 5 hereof.

Section 5. Terms of the Bonds and Interest Payment. The Bonds shall be issued in the form of current interest Bonds.

(a) Maturity: No Bond shall mature prior to August 1, 2017, nor later than August 1, 2042.

(b) Maximum Rate of Interest: The Bonds as to which interest shall be payable by the District shall bear interest or accrue in value at a nominal annual rate not to exceed 6.00%.

(c) The maximum true interest cost for the Bonds shall not be in excess of 6.0%.

(d) Current Interest Bonds: The Bonds shall be issued as current interest Bonds and shall bear interest computed on the basis of a 360-day year of twelve 30-day months, payable on such initial and periodic interest payment dates as shall be set forth in the Bond Purchase Agreement or other sale document, until maturity or prior redemption.

(e) Recital of Terms of Bonds: The Bond Purchase Agreement shall recite the terms of the Bonds sold under such document in accordance with this section as determined in the sale thereof, and such terms shall be memorialized in the Paying Agent Agreement described in Section 7 hereof.

Section 6. Tax Treatment of Bonds. All or any portion of the bonds shall be issued as exempt from federal income tax, as the Authorized District Representative shall determine upon consultation with the Financial Advisor, and according to the terms and conditions as Bond Counsel to the District shall advise are appropriate to and necessary for the issuance of tax-exempt bonds.

Section 7. Approval of Paying Agent Agreement. The Paying Agent Agreement relating to the Bonds between the District and the County, as paying agent/registrars and transfer agent (the "Paying Agent"), in substantially the form submitted to this Board, including the form of Bonds included therein, is hereby approved. The Authorized District Representative is hereby authorized to execute and deliver an instrument in substantially said form, completed with the terms of the Bonds determined upon the sale thereof, and with such other changes thereto as the Authorized District Representative may require or approve, and the District's approval of the Paying Agent Agreement shall be conclusively evidenced by the execution and delivery thereof.

Section 8. Approval of Official Statement. The Official Statement relating to the Bonds, in substantially the form on file with the Secretary of this Board, is hereby approved with such changes, additions and corrections as the Authorized District Representative may hereafter approve, and the Underwriter is hereby authorized to distribute copies of such Official Statement in preliminary form to persons who may be interested in purchasing the Bonds. The Authorized District Representative is hereby authorized to certify on behalf of the District that the preliminary form of the Official Statement was deemed final as of its date, within the meaning of Rule 15c2-12 promulgated under the Securities Exchange Act of 1934 (except for the omission of certain final pricing, rating and related information as permitted by said Rule). The Authorized District Representative is hereby authorized and directed to sign said Official Statement in its final form, including the final pricing information, and the Underwriter is hereby authorized and directed to deliver copies of such Official Statement in final form to subsequent purchasers of the Bonds.

Section 9. Approval of Continuing Disclosure Certificate. The Continuing Disclosure Certificate relating to the Bonds, in substantially the form on file with the Secretary of this Board, is hereby approved. The Authorized District Representative, or the designee thereof, is hereby authorized on behalf of the District to execute and deliver the Continuing Disclosure Certificates in substantially the form submitted to this Board, with such changes thereto as deemed necessary in order to permit the purchaser of the Bonds to comply with the requirements of Securities and Exchange Commission Rule 15c2-12. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of such Continuing Disclosure Certificates as finally executed and delivered.

Section 10. Tax-Exempt Governmental Bonds Tax Compliance and Continuing Disclosure Compliance Guidelines. The form of instrument entitled "Tax-Exempt Governmental Bonds Tax Compliance and Continuing Disclosure Compliance Guidelines" (the "Compliance Procedures"), in substantially the form on file with the Secretary of the Board, is hereby approved and adopted. The Authorized District Representative is hereby authorized to make any

changes therein as the Authorized District Representative may require. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Compliance Guidelines.

Section 11. Investment of Proceeds. Proceeds of the Bonds held by the Director of Finance shall be invested at the Director of Finance's discretion pursuant to law and the investment policy of the County, unless otherwise directed in writing by the District, pursuant to Section 53601 of the California Government Code and Section 41015 of the Education Code. The Director of Finance may, but is not required to, invest proceeds of the Bonds in the County Pooled Investment Fund.

(i) At the written direction of the District, given by the Authorized District Representative, who is hereby expressly authorized to give such direction, all or any portion of the building fund of the District may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State of California.

(ii) At the written direction of the District, given by the Authorized District Representative, who is hereby expressly authorized to give such direction, all or any portion of the building fund of the District may also be invested on behalf of the District in investment agreements which comply with the requirements of each rating agency then rating the Bonds necessary in order to maintain the then-current rating on the Bonds; provided that the Director of Finance shall approve and be a signatory to any such investment agreement. Pursuant to Section 5922 of the California Government Code, this governing board hereby finds and determines that the investment agreements will reduce the amount and duration of interest rate risk with respect to amounts invested pursuant to the investment agreements and are designed to reduce the amount or duration of payment, currency, rate, spread or similar risk or result in a lower cost of borrowing when used in combination with the Bonds or enhance the relationship between risk and return with respect to investments of proceeds of the Bonds.

Section 12. Request for Tax Levy. The Board of Supervisors and officers of the County are obligated by statute to provide for the levy and collection of property taxes in each year sufficient to pay all principal and interest coming due on the Bonds in such year, and to pay from such taxes all amounts due on the Bonds as provided by law and in the Paying Agent Agreement. The District hereby requests the Board of Supervisors to annually levy a tax upon all taxable property in the District sufficient to redeem the Bonds, and to pay the principal thereof, redemption premium, if any, and interest thereon as and when the same become due, and to provide for any mandatory sinking fund payments or set-asides that may be required, as set forth in the Paying Agent Agreement when executed.

Section 13. Pledge of Tax Revenues. The District hereby pledges all revenues from the property taxes collected from the levy by the County Board of Supervisors for the payment of outstanding bonds of the District heretofore or hereafter issued pursuant to voter-approved measures of the District, including the Bonds (for the purpose of this pledge, hereinafter collectively referred to as the "Bonds") and amounts on deposit in the interest and sinking fund of the District to the payment of the principal or redemption price of and interest on the Bonds. This pledge shall be valid and binding from the date hereof for the benefit of the owners of the Bonds and successors thereto. The property taxes and amounts held in the interest and sinking fund of the District shall be immediately subject to this pledge, and the pledge shall constitute a lien and security interest which shall immediately attach to the property taxes and amounts held

in the interest and sinking fund of the District to secure the payment of the Bonds and shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act.

The pledge is an agreement between the District and the bondholders to provide security for the Bonds in addition to any statutory lien that may exist, and the Bonds and each of the other Bonds secured by the pledge are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

Section 14. Approval of Actions. The President of this Board of Education, the Secretary of this Board of Education, the Superintendent of the District, the Chief Business Officer of the District, and any other officer of the District to whom authority is delegated by one of the named officers for the purposes of the Bonds, are hereby authorized and directed to execute and deliver any and all certificates and representations, including signature certificates, no-litigation certificates, certificates concerning the contents of the Official Statement, representation letters to The Depository Trust Company, the Tax Certificate and any other certificates proposed to be distributed in connection with the sale of the Bonds, and to enter into any agreements, including depository agreements, commitment letters and agreements with bond insurers, agreements providing for payment of costs of issuance of bonds, and any other agreements, letters, or representations, which any of them deem necessary or desirable to accomplish the transactions authorized herein. If in order to sell the Bonds in separate series or to separate purchasers as authorized herein, the District is required to prepare and deliver additional official statements, paying agent agreements, bond purchase agreements, continuing disclosure certificates, or other authorized documents, the preparation and delivery of such additional documents is hereby authorized. Actions of the Authorized District Representative heretofore taken to accomplish the purposes of this Resolution and consistent herewith are hereby ratified.

Section 15. Notice to California Debt and Investment Advisory Commission. The Authorized District Representative is hereby authorized and directed to cause notices of the proposed sale and final sale of the Bonds to be filed in a timely manner with the California Debt and Investment Advisory Commission pursuant to California Government Code Section 8855(g).

Section 16. Filing with Board of Supervisors. The Secretary of this Board is hereby authorized and directed to file a certified copy of this Resolution upon the adoption hereof with the Clerk of the Board of Supervisors.

Section 17. Effective Date. This resolution shall take effect from and after its adoption.

PASSED AND ADOPTED this day, April 6, 2017, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

President of the Board of Education
of the Sacramento City Unified School District

ATTEST:

Secretary of the Board of Education
of the Sacramento City Unified School District

EXHIBIT A

ESTIMATES OF COSTS OF ISSUANCE

\$85,000,000* SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (County of Sacramento, State of California) General Obligation Bonds Election of 2012 (Measure Q), 2017 Series E	\$40,900,000* SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (County of Sacramento, State of California) General Obligation Bonds Election of 2012 (Measure R), 2017 Series C
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Description	Measure Q	Measure R	Total Cost
Orrick, Sutcliffe & Herrington Professional Services (Bond/Disclosure Counsel):	\$61,250.00	\$61,250.00	\$122,500.00
Capitol Public Finance Group, LLC Professional Services (Financial Advisor):	48,750.00	48,750.00	97,500.00
Other Expenses			
Moody's Investor Service (Rating Agency):	45,882.58	22,617.42	68,500.00
Fitch (Rating Agency)	40,189.13	19,810.87	60,000.00
Lozano Smith (General Counsel):	5,000.00	5,000.00	10,000.00
California Municipal Statistics (Data):	1,004.73	495.27	1,500.00
BNY Mellon (Costs of Issuance Custodian)	2,500.00	2,500.00	5,000.00
Printing POS/NOS:	1,250.00	1,250.00	2,500.00
Contingency	3,349.09	1,650.91	5,000.00
ESTIMATED COSTS OF ISSUANCE:	\$209,175.53	\$163,324.47	\$372,500.00

* Preliminary, subject to change.

SECRETARY'S CERTIFICATE

I, José L. Banda, Secretary of the Board of Education of the Sacramento City Unified School District, County of Sacramento, California, hereby certify as follows:

The attached is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Education of the District duly and regularly held at the regular meeting place thereof on April 6, 2017, and entered in the minutes thereof, of which meeting all of the members of the Board of Education had due notice and at which a quorum thereof was present. The resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

An agenda of the meeting was posted at least 72 hours before said meeting at Serna Center, 5735 47th Avenue, Sacramento, California, a location freely accessible to members of the public, and a brief description of the adopted resolution appeared on the agenda. A copy of the agenda is attached hereto.

I have carefully compared the same with the original minutes of the meeting on file and of record in my office. The resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this ____ day of April, 2017.

Secretary of the Board of Education
of the Sacramento City Unified School District

PRELIMINARY OFFICIAL STATEMENT DATED [_____] , 2017

NEW ISSUE – BOOK-ENTRY ONLY

RATING: Moody's: “__”
(See “MISCELLANEOUS—Rating” herein.)

[In the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, based upon an analysis of existing laws, regulations, rulings, and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986 and is exempt from State of California personal income taxes. In the further opinion of Bond Counsel, interest on the Bonds is not a specific preference item for purposes of the federal individual or corporate alternative minimum taxes, although Bond Counsel observes that such interest is included in adjusted current earnings when calculating corporate alternative minimum taxable income. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the amount, accrual or receipt of interest on, the Bonds. See “TAX MATTERS.”]



\$ _____*
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 (County of Sacramento, State of California)
General Obligation Bonds
 Election of 2012 (Measure Q), 2017 Series E

\$ _____*
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 (County of Sacramento, State of California)
General Obligation Bonds
 Election of 2012 (Measure R), 2017 Series C

Dated: Date of Delivery

This cover page is not a summary of this issue; it is only a reference to the information contained in this Official Statement. Investors must read the entire Official Statement to obtain information essential to the making of an informed investment decision.

Due: August 1, as shown on the inside cover

The Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E (the “**2017 Series E Bonds**”) and the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C (the “**2017 Series C Bonds**”) and, together with the 2017 Series E Bonds, the “**Bonds**”) are being issued by the Sacramento City Unified School District (the “**District**”) located in the County of Sacramento (the “**County**”), pursuant to a resolution adopted by the Board of Education of the District on [April 6], 2017, and a Paying Agent Agreement, dated as of May 1, 2017, by and between the District and the County, as Paying Agent thereunder (the “**Paying Agent**”), for the purpose of providing funds to (i) finance specific construction, acquisition and modernization projects approved by the voters (as described herein), and (ii) pay the costs of issuance of the Bonds. The Board of Supervisors of the County is empowered and is obligated to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds, all as more fully described herein. See “SECURITY AND SOURCE OF PAYMENT FOR THE BONDS” herein.

The Bonds will be issued as current interest bonds. Interest on the Bonds is payable commencing on February 1, 2018, and each August 1 and February 1 thereafter to maturity or redemption prior thereto. Principal of the Bonds is payable on August 1 in each of the years and in the amounts set forth in the Maturity Schedules on the inside cover of this Official Statement. Payments of principal of and interest on the Bonds will be made by the Paying Agent to The Depository Trust Company, New York, New York (“**DTC**”), for subsequent disbursement to DTC Participants, who will remit such payments to the beneficial owners of the Bonds. See “THE BONDS—Payment of Principal and Interest” and “APPENDIX G—BOOK-ENTRY ONLY SYSTEM” herein.

[The District has applied for municipal bond insurance and, if a commitment is issued to insure the Bonds, will decide at pricing of the Bonds whether to purchase such insurance for one of more maturities of the Bonds.]

The Bonds will be issued in book-entry form only, and initially will be issued and registered in the name of Cede & Co., as nominee of DTC. Purchasers will not receive certificates representing their interests in the Bonds. See “THE BONDS—Form and Registration” herein.

The Bonds are subject to redemption as more fully described herein. See “THE BONDS—Redemption” herein.

MATURITY SCHEDULE

See Inside Cover

The Bonds will be offered when, as and if issued by the District and received by the Underwriter, subject to approval of their validity by Orrick, Herrington & Sutcliffe LLP, Bond Counsel to the District, and certain other conditions. Certain legal matters will be passed upon for the District by Orrick, Herrington & Sutcliffe LLP, as Disclosure Counsel to the District, and by Lozano Smith, as District Counsel. Certain legal matters will be passed upon for the Underwriter by Kutak Rock LLP. It is anticipated that the Bonds, in book-entry form, will be available for delivery through the facilities of DTC in New York, New York, on or about _____, 2017.

* Preliminary, subject to change.

STIFEL

This Official Statement is dated _____, 2017.

MATURITY SCHEDULES

\$ _____^{*}
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(County of Sacramento, State of California)
General Obligation Bonds
Election of 2012 (Measure Q), 2017 Series E

Maturity (August 1)	Principal Amount	Interest Rate	Yield	CUSIP [†] (_____)
------------------------	---------------------	------------------	-------	-------------------------------

\$ _____^{*}
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(County of Sacramento, State of California)
General Obligation Bonds
Election of 2012 (Measure R), 2017 Series C

Maturity (August 1)	Principal Amount	Interest Rate	Yield	CUSIP [†] (_____)
------------------------	---------------------	------------------	-------	-------------------------------

^{*} Preliminary, subject to change.

[†] Copyright, 2017, American Bankers Association. CUSIP numbers have been assigned by Standard & Poor's CUSIP Service Bureau and are provided solely for the convenience of the holders of the Bonds. Neither the District nor the Underwriter is responsible for the selection or uses of these CUSIP numbers, nor is any representation made as to their correctness on the Bonds or as indicated above. The CUSIP numbers are subject to change after the issuance of the Bonds as a result of various subsequent actions. CUSIP Global Services is managed on behalf of the American Bankers Association by S&P Global Market Intelligence.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, CALIFORNIA**

BOARD OF EDUCATION

Jay Hansen, *President*
Jessie Ryan, *First Vice President*
Darrel Woo, *Second Vice President*
Ellen Cochrane, *Member*
Michael Minnick, *Member*
Christina Pritchett, *Member*
Mai Vang, *Member*
Natalie Rosas, *Student Member*

DISTRICT ADMINISTRATION

José L. Banda, *Superintendent*
Lisa Allen, *Deputy Superintendent*
Gerardo Castillo, CPA, *Chief Business Officer*
Cathy Allen, *Chief Operations Officer, Facilities Support Services*
Iris Taylor, Ed.D., *Chief Academic Officer*
_____, *Chief Communications Officer*

PROFESSIONAL SERVICES

Bond Counsel and Disclosure Counsel

Orrick, Herrington & Sutcliffe LLP
San Francisco, California

District's Counsel

Lozano Smith
Sacramento, California

Underwriter's Counsel

Kutak Rock LLP
Denver, Colorado

Financial Advisor

Capitol Public Finance Group, LLC
Roseville, California

Paying Agent

Sacramento County
Sacramento, California

This Official Statement does not constitute an offering of any security other than the original offering of the Bonds by the District. No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained in this Official Statement, and if given or made, such other information or representation not so authorized should not be relied upon as having been given or authorized by the District.

The Bonds are exempt from registration under the Securities Act of 1933, as amended, pursuant to Section 3(a)2 thereof. This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy Bonds in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so, or to any person to whom it is unlawful to make such offer or solicitation.

The information set forth herein other than that furnished by the District, although obtained from sources which are believed to be reliable, is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the District. The information and expressions of opinion herein are subject to change without notice and neither delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District since the date hereof. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements." Such statements are generally identifiable by the terminology used such as "plan," "expect," "estimate," "budget" or other similar words. The achievement of certain results or other expectations contained in such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. The District does not plan to issue any updates or revisions to those forward-looking statements if or when its expectations, or events, conditions or circumstances on which such statements are based occur.

The District maintains a website. However, the information presented there is not part of this Official Statement and should not be relied upon in making an investment decision with respect to the Bonds.

In connection with this offering, the Underwriter may overallocate or effect transactions which stabilize or maintain the market price of the Bonds at levels above those that might otherwise prevail in the open market. Such stabilizing, if commenced, may be discontinued at any time. The Underwriter may offer and sell the Bonds to certain securities dealers and dealer banks and banks acting as agent at prices lower than the public offering price stated on the inside cover page hereof and said public offering price may be changed from time to time by the Underwriter.

The Underwriter has provided the following sentence for inclusion in this Official Statement: The Underwriter has reviewed the information in this Official Statement in accordance with, and as a part of, its responsibility to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

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\$ _____ *

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(County of Sacramento, State of California)
General Obligation Bonds
Election of 2012 (Measure Q), 2017 Series E

\$ _____ *

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(County of Sacramento, State of California)
General Obligation Bonds
Election of 2012 (Measure R), 2017 Series C

INTRODUCTION

This Official Statement, which includes the cover page, the inside cover and appendices hereto (the “**Official Statement**”), is provided to furnish information in connection with the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E (the “**2017 Series E Bonds**”) and the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C (the “**2017 Series C Bonds**”) and, together with the 2017 Series E Bonds, the “**Bonds**”), as described more fully herein.

This Official Statement speaks only as of its date, and the information contained herein is subject to change. Except as required by the Continuing Disclosure Certificate to be executed by the Sacramento City Unified School District (the “**District**”), the District has no obligation to update the information in this Official Statement. See “OTHER LEGAL MATTERS—Continuing Disclosure” herein.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or owners of any of the Bonds.

Quotations from and summaries and explanations of the Bonds, a paying agent agreement, dated as of May 1, 2017 (the “**Paying Agent Agreement**”), by and between the District and the County of Sacramento (the “**Paying Agent**”), providing for the issuance of the Bonds, and the California Constitutional provisions, statutes and other documents described herein, do not purport to be complete, and reference is hereby made to said documents, California Constitutional provisions and statutes for the complete provisions thereof.

Copies of documents referred to herein and information concerning the Bonds are available from the Chief Business Officer, Sacramento City Unified School District, 5735 47th Avenue, Sacramento, CA 95824. The District may impose a charge for copying, handling and mailing such requested documents.

The District

The District, located in Sacramento County, California (the “**County**”), is the 13th largest school district in the State of California (the “**State**”) as measured by student enrollment. The District provides educational services to the residents in and around the City of Sacramento (the “**City**”), the State capital. The District operates under the jurisdiction of the Superintendent of Schools of the County. See “THE BONDS—Authority for Issuance; Purpose” herein. The District’s estimated average daily attendance for fiscal year 2016-17 is [] students and the District’s 2016-17 general fund expenditures are projected at approximately \$[] million.

The District operates 40 elementary schools for grades K-6, eight K-8 schools, six middle schools for grades 7-8, one 7-9 school, one 7-12 school, seven comprehensive high schools for grades 9-12, five alternative education centers, two special education centers, two adult education centers, 14 charter schools (including five dependent charter schools) and 44 children’s centers/preschools serving infants through age 12. The District’s estimated enrollment for fiscal year 2016-17, including charter schools in the District, is approximately [] students. For fiscal year 2016-17, the District projects to employ approximately [] FTE employees, which includes [] certificated (credentialed teaching) employees, [] FTE classified (noninstructional) employees, and [] supervisory/other personnel.

* Preliminary, subject to change.

The District is governed by a Board of Education (the “**Board**”) consisting of seven members and one student member, who has an advisory vote. The regular members are elected to staggered four-year terms every two years, alternating between three and four available positions. Beginning in 2008, Board member elections are held among voters who reside in each of seven trustee areas. See “APPENDIX A—INFORMATION RELATING TO THE DISTRICT’S OPERATIONS AND BUDGET” herein.

The day-to-day operations are managed by a Board-appointed Superintendent of Schools. José L. Banda was appointed Superintendent of the District on July 17, 2014. Prior to his appointment, Mr. Banda served for two years as Superintendent of Seattle Public Schools, Washington state’s largest K-12 district, four years as Superintendent of the 20,000-student Anaheim City School District, three years as Superintendent of the Planada School District, and thirteen years as a secondary administrator, including eight years as a high school principal. Mr. Banda has over 30 years of experience in the field of education and holds a Bachelor of Arts from California State University in Bakersfield and a master’s in Educational Leadership from Chapman University.

Gerardo Castillo, CPA, began his term as the Interim Chief Business Officer on August 16, 2014 and became Chief Business Officer on March 1, 2015. Prior to becoming Interim Chief Business Officer, Mr. Castillo served as Director of Finance of the District for seven years. Mr. Castillo holds a CBO certificate and has over 17 years of work experience in finance, including 13 years in the field of school district finance.

For additional information about the District’s operations and finances, see “APPENDIX A—INFORMATION RELATING TO THE DISTRICT’S OPERATIONS AND BUDGET” herein.

THE BONDS

Authority for Issuance; Purpose

The Bonds are issued pursuant to the Constitution and laws of the State, including Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, and other applicable provisions of law, including applicable provisions of the Education Code, the Paying Agent Agreement and a resolution adopted by the Board on [April 6], 2017 (the “**Resolution**”).

The 2017 Series E Bonds were authorized to be issued at an election held on November 6, 2012, by more than 55% of the votes cast by eligible voters within the District for a bond measure known locally as “Measure Q”. Measure Q authorizes the District to issue bonds in an aggregate principal amount not to exceed \$346,000,000 for purposes summarized as follows: “To better prepare students for college and careers by upgrading classrooms, science labs, computer systems and technology; renovating heating and ventilation systems; reducing costs through energy efficiency; improving student safety and security systems; repairing roofs, floors, walkways, bathrooms, electrical, plumbing and sewer systems.” The 2017 Series E Bonds are the sixth series to be issued pursuant to the Measure Q authorization. After the issuance of the 2017 Series E Bonds, \$ _____* will remain to be issued by the District pursuant to the Measure Q authorization.

The 2017 Series C Bonds were authorized to be issued at an election held on November 6, 2012, by more than 55% of the votes cast by eligible voters within the District for a bond measure known locally as “Measure R”. Measure R authorizes the District to issue bonds in an aggregate principal amount not to exceed \$68,000,000 for purposes summarized as follows: “To improve the health and safety of children, repair playgrounds and playfields to meet modern safety standards, improve physical education facilities and bathrooms, improve irrigation systems and water drainage to reduce water consumption, remove asbestos, lead paint and other unsafe conditions and to upgrade kitchen facilities to improve nutrition and nutritional education for children.” The 2017 Series C Bonds are the [third] series to be issued pursuant to the Measure R authorization. After the issuance of the 2017 Series C Bonds, \$ _____* will remain to be issued by the District pursuant to the Measure R authorization.

As required by the Education Code of the State and the Measure Q and Measure R authorizations, the District established a Citizens’ Oversight Committee to review the District’s expenditure of bond proceeds and its

* Preliminary, subject to change.

progress in completing the projects specified in the measure, and to make periodic reports to the public in order to ensure that bond funds are spent only for authorized purposes.

The 2017 Series E Bonds are being issued to (i) finance specific construction, acquisition and modernization projects approved by the voters in the Measure Q election held on November 6, 2012, and (ii) pay costs of issuance of the 2017 Series E Bonds. The 2017 Series C Bonds are being issued to (i) finance specific construction, acquisition and modernization projects approved by the voters in the Measure R election held on November 6, 2012, and (ii) pay costs of issuance of the 2017 Series C Bonds. See “Application and Investment of Bond Proceeds” herein.

Form and Registration

The Bonds will be issued in fully registered book-entry form only, as current interest bonds without coupons, in denominations of \$5,000 principal amount each or any integral multiple thereof. The Bonds will initially be registered in the name of Cede & Co., as nominee of The Depository Trust Company (“**DTC**”), New York, New York. DTC will act as securities depository for the Bonds. Registered ownership of the Bonds may not be transferred except as described in APPENDIX G. Purchases of Bonds under the DTC system must be made by or through a DTC participant, and ownership interests in Bonds or any transfer thereof will be recorded as entries on the books of said participants. Except in the event that use of this book-entry system is discontinued for the Bonds, beneficial owners will not receive physical certificates representing their ownership interests. See “APPENDIX G—BOOK-ENTRY ONLY SYSTEM” herein.

Payment of Principal and Interest

The Bonds will be dated the date of their delivery and bear interest at the rates set forth on the inside cover page hereof, payable on February 1 and August 1 of each year, commencing on February 1, 2018 (each, an “**Interest Payment Date**”), until payment of the principal amount thereof, computed using a year of 360 days consisting of twelve 30-day months. Bonds authenticated and registered on any date prior to the close of business on January 15, 2018, will bear interest from the date of their delivery. Bonds authenticated during the period between the 15th day of the calendar month immediately preceding an Interest Payment Date (the “**Record Date**”) and the close of business on that Interest Payment Date will bear interest from that Interest Payment Date. Any other Bond will bear interest from the Interest Payment Date immediately preceding the date of its authentication. If, at the time of authentication of any Bond, interest is then in default on outstanding Bonds, such Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

Payment of interest on any Bond on each Interest Payment Date (or on the following business day, if the Interest Payment Date does not fall on a business day) will be made to the person appearing on the registration books of the Paying Agent as the registered owner thereof as of the preceding Record Date, such interest to be paid by check or draft mailed to such owner at such owner’s address as it appears on such registration books or at such other address as the owner may have filed with the Paying Agent for that purpose on or before the Record Date. The owner of an aggregate principal amount of \$1,000,000 or more of Bonds may request in writing to the Paying Agent that such owner be paid interest by wire transfer to the bank and account number on file with the Paying Agent as of the applicable Record Date.

Principal will be payable at maturity, as set forth on the inside cover page, or upon redemption prior to maturity, upon surrender of Bonds at such office of the Paying Agent as the Paying Agent will designate. The interest, principal and premiums, if any, on the Bonds will be payable in lawful money of the United States of America from moneys on deposit in the interest and sinking fund of the District (the “**Interest and Sinking Fund**”) within the County Treasury, consisting of *ad valorem* property taxes collected and held by the Director of Finance of the County (the “**Director of Finance**”), together with any net premium and accrued interest received upon issuance of the Bonds.

So long as all outstanding Bonds are held in book-entry form and registered in the name of a securities depository or its nominee, all payments of principal of, premium, if any, and interest on the Bonds and all notices with respect to such Bonds will be made and given, respectively, to such securities depository or its nominee and not

to beneficial owners. So long as the Bonds are held by Cede & Co., as nominee of DTC, payment will be made by wire transfer.

Redemption*

Optional Redemption of Bonds. The Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date, on or after August 1, 20__. The Bonds will be redeemed at a price equal to 100% of the principal amount thereof, together with interest accrued thereon to the date of redemption, without premium.

Mandatory Sinking Fund Redemption. The \$_____ Term Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each mandatory sinking fund redemption date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to Be Redeemed
	\$

*Maturity.

The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, at the option of the District, in integral multiples of \$5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date.

Selection of Bonds for Redemption. If less than all of the Bonds are called for redemption, such bonds shall be redeemed as directed by the District, and if not so directed, in inverse order of maturities, and if less than all of the Bonds of any given maturity are called for redemption, the portions of such bonds of a given maturity to be redeemed shall be redeemed as directed by the District, and if not so directed, shall be determined by lot.

Notwithstanding anything herein to the contrary, so long as Cede & Co., as the nominee of DTC, or any substitute depository for the Bonds is the registered owner to the Bonds, the selection of Bonds held by beneficial owners in book-entry form for redemption will be made by DTC or such substitute depository for the Bonds pursuant to the procedures of DTC or the substitute depository for the Bonds. The procedures of DTC or the substitute Depository for the Bonds may not be consistent with the procedures outlined above. See “APPENDIX G—BOOK-ENTRY ONLY SYSTEM.”

Notice of Redemption. Notice of redemption of any Bond is required to be given by the Paying Agent, upon written request of the District, not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail to the respective owners of any Bond designated for redemption at their addresses appearing on the bond registration books, and (ii) as may be further required in accordance with the Continuing Disclosure Certificate. See “APPENDIX E—FORM OF CONTINUING DISCLOSURE CERTIFICATE.”

* Preliminary, subject to change.

Each notice of redemption is required to contain the following information: (i) the date of such notice; (ii) the name of the affected Bonds and the date of issue of the Bonds; (iii) the redemption date; (iv) the redemption price (if available); (v) the dates of maturity of the Bonds to be redeemed; (vi) if less than all of the then outstanding Bonds are to be called for redemption, the distinctive serial numbers of the Bonds of each maturity to be redeemed; (vii) in the case of Bonds redeemed in part only, the respective portions of the principal amount of the Bonds of each maturity to be redeemed; (viii) the CUSIP number of each maturity of Bonds to be redeemed; (ix) a statement that such Bonds must be surrendered by the owners at such office of the Paying Agent designated by the Paying Agent; and (x) notice that further interest on such Bonds will not accrue after the redemption date. A certificate of the Paying Agent or the District that notice of call and redemption has been given to owners and to the appropriate securities depositories as provided in the Paying Agent Agreement will be conclusive against all parties. The actual receipt by the owner of any Bond or by any securities depository of notice of redemption will not be a condition precedent to redemption, and failure to receive such notice, or any defect in the notice given, will not affect the validity of the proceedings for the redemption of such Bonds or the cessation of interest on the date fixed for redemption.

Effect of Notice of Redemption. When notice of redemption has been given substantially as provided for in the Paying Agent Agreement, and when the redemption price of the Bonds called for redemption is set aside for the purpose as described in the Paying Agent Agreement, the Bonds designated for redemption will become due and payable on the specified redemption date and interest will cease to accrue thereon as of the redemption date, and upon presentation and surrender of such Bonds at the place specified in the notice of redemption, such Bonds will be redeemed and paid at the redemption price thereof out of the money provided therefor. The owners of such Bonds called for redemption after such redemption date will look for the payment of such Bonds and the redemption premium thereon, if any, only to moneys on deposit for such purpose in the Interest and Sinking Fund of the District or the escrow fund established for such purpose. All Bonds redeemed will be cancelled forthwith by the Paying Agent and will not be reissued.

Right to Rescind Notice. The District may rescind any optional redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Any optional redemption and notice thereof will be rescinded if for any reason on the date fixed for redemption moneys are not available in the Interest and Sinking Fund or otherwise held in trust for such purpose in an amount sufficient to pay in full on said date the principal of, interest, and any premium due on the Bonds called for redemption. Notice of rescission of redemption will be given in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such rescission will not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice will not affect the validity of the rescission.

Conditional Notice. Any notice of optional redemption may be conditioned on any fact or circumstance stated therein, and if such condition will not have been satisfied on or prior to the redemption date stated in such notice, said notice will be of no force and effect on and as of the stated redemption date, the redemption will be cancelled, and the District will not be required to redeem the Bonds that were the subject of the notice. The Paying Agent will give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the Owner of any Bond of notice of such cancellation will not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice will not affect the validity of the cancellation.

Defeasance of Bonds

The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent at or before maturity, money or non-callable direct obligations of the United States of America or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest accrued thereon and available moneys then on deposit in the Interest and Sinking Fund, be fully sufficient in the opinion of a certified public accountant licensed to practice in the State to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

If at any time the District pays or causes to be paid or there is otherwise paid to the Owners of any or all outstanding Bonds all of the principal, interest and premium, if any, represented by Bonds when due, or as described above, or as otherwise provided by law, then such Owners will cease to be entitled to the obligation of the County to levy and collect taxes to pay the Bonds and such obligation and all agreements and covenants of the District to such Owners under the Paying Agent Agreement will thereupon be satisfied and discharged and will terminate, except only that the District will remain liable for payment of all principal, interest and premium, if any, represented by such Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment, provided that the unclaimed moneys provisions described below will apply in all events.

Unclaimed Moneys

Any money held in any fund created pursuant to the Paying Agent Agreement or by the Paying Agent in trust for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) will be transferred to the Interest and Sinking Fund for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys will be transferred to the general fund of the District as provided and permitted by law.

Application and Investment of Bond Proceeds

The proceeds of sale of the Bonds, exclusive of any premium and accrued interest received, will be deposited in the County Treasury to the credit of the Building Fund of the District. Any premium and accrued interest will be deposited upon receipt in the Interest and Sinking Fund of the District within the County Treasury.

All funds held by the Director of Finance with respect to the Bonds hereunder or under the law will be invested at the discretion of the Director of Finance pursuant to law and the investment policy of the County. At the written direction of the District, all or any portion of the Building Fund may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State.

The District will not take any action or inaction, or fail to take any action, or permit any action to be taken on its behalf or cause or permit any circumstances within its control to arise or continue, if such action or inaction would adversely affect the exclusion from gross income of the interest payable on the Bonds under Section 103 of the Internal Revenue Code of 1986 (the "Code").

In the event that at any time the District is of the opinion that it is necessary or helpful to restrict or limit the yield on the investment of any moneys held by the Director of Finance with respect to the Bonds, or by the Paying Agent under the Paying Agent Agreement, the District will so instruct the Director of Finance or the Paying Agent, as appropriate, in writing, and the Director of Finance and the Paying Agent will take such action as may be necessary in accordance with such instructions.

If the District provides to the Director of Finance or the Paying Agent an opinion of Bond Counsel that any specified action required under the Paying Agent Agreement is no longer required or that some further or different action is required in order to maintain the exclusion from federal income tax of interest on Bonds under Section 103 of the Code, the Director of Finance and the Paying Agent may conclusively rely on such opinion in complying with the requirements of the Paying Agent Agreement, and the covenants thereunder will be deemed to be modified to that extent.

Earnings on the investment of moneys in either fund will be retained in that fund and used only for the purposes to which that fund may lawfully be applied. Moneys in the Building Fund may only be applied for the purposes for which the Bonds were approved. Moneys in the Interest and Sinking Fund may only be applied to make payments of interest, principal, and premium, if any, on bonds of the District. For information on the County's investment policy, see "APPENDIX F—COUNTY OF SACRAMENTO INVESTMENT POLICIES AND PRACTICES AND INVESTMENT POOL QUARTERLY REPORT."

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ESTIMATED SOURCES AND USES OF FUNDS

The net proceeds of the Bonds are expected to be applied as follows:

Sources of Funds

Principal Amount of Bonds
[Net] Reoffering [Premium/Discount] _____
Total Sources:

Uses of Funds

Deposit to Building Fund
Deposit to Interest and Sinking Fund
Underwriter's Discount
Costs of Issuance⁽¹⁾ _____
Total Uses:

⁽¹⁾ Includes bond counsel fees, disclosure counsel fees, rating agency fees, paying agent fees, financial advisor fees, costs of issuance custodian fees, bond insurance premium, if any, printing fees and other miscellaneous expenses.

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SCHEDULED DEBT SERVICE

The District's semi-annual debt service payments for the Bonds (without regard to optional redemption) are summarized in the table below.

Payment Date	2017 Series E Bonds		2017 Series C Bonds		Total Semi-Annual Debt Service	Total Annual Debt Service
	Principal	Interest	Principal	Interest		

Combined Debt Service

The District has previously issued its General Obligation Bonds, Election of 2002, Series 2007; its General Obligation Bonds (Measures Q and R), (Election of 2012), 2013 Series A; its General Obligation Bonds (Measures Q and R), (Election of 2012), 2013 Series B (Qualified School Construction Bonds) (Taxable); its General Obligation Bonds (Measure Q), (Election of 2012), 2015 Series C-1 (Tax-Exempt); its General Obligation Bonds (Measure Q), (Election of 2012), 2015 Series C-2 (Taxable); and its General Obligation Bonds, Election of 2012 (Measure Q), 2016 Series D. In addition, refunding bonds were issued in 2011, 2012, 2014 and 2015 which were used to refinance or redeem certain prior outstanding bonds. See “APPENDIX A—INFORMATION RELATING TO THE DISTRICT’S OPERATIONS AND BUDGET—THE DISTRICT—District Debt Structure.” Prior to the issuance of the Bonds, annual debt service obligations for all outstanding bonds of the District (without regard to optional redemption prior to maturity) will be as follows:

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Total Annual Debt Service
Outstanding General Obligation Bonds

Period Ending⁽¹⁾	General Obligation Bonds Election of 2002, Series 2007⁽²⁾	General Obligation Bonds (Measures Q and R) Election of 2012, 2013 Series A⁽³⁾⁽⁴⁾	General Obligation Bonds (Measures Q and R) Election of 2012, 2013 Series B⁽³⁾⁽⁵⁾	2011 General Obligation Refunding Bonds⁽²⁾	2012 General Obligation Refunding Bonds⁽²⁾	2014 General Obligation Refunding Bonds⁽²⁾	2015 General Obligation Refunding Bonds⁽²⁾	General Obligation Bonds (Measure Q) Election of 2012, 2015 Series C⁽³⁾	General Obligation Bonds Election of 2012 (Measure Q), 2016 Series D⁽³⁾	General Obligation Bonds Election of 2012 (Measure Q), 2017 Series E	General Obligation Bonds Election of 2012 (Measure R), 2017 Series C	Total Annual Debt Service⁽⁶⁾
2017	\$2,399,250	\$965,488	\$3,926,667	\$7,274,125	\$9,685,463	\$4,213,800	\$1,628,750	\$14,574,595	\$1,122,885			\$45,791,023
2018	-	969,838	3,926,667	7,266,375	9,908,663	4,380,800	3,913,750	4,686,200	1,022,700			36,074,993
2019	-	968,738	3,926,667	7,266,875	10,364,663	4,552,600	3,979,500	4,686,300	810,600			36,555,943
2020	-	967,338	3,926,667	7,267,875	10,508,463	4,731,350	4,126,250	4,687,900	810,600			37,026,443
2021	-	966,738	3,926,667	7,266,875	10,539,713	4,914,350	4,309,500	4,687,850	805,000			37,416,693
2022	-	965,538	3,926,667	7,265,875	10,342,713	5,100,600	4,556,750	4,687,250	808,000			37,653,393
2023	5,065,000	968,738	3,926,667	7,267,125	6,637,963	5,294,100	929,000	4,688,650	811,400			35,588,643
2024	5,225,000	966,138	3,926,667	7,269,875	6,880,838	5,488,600	929,000	4,686,400	807,700			36,180,218
2025	5,510,000	968,388	3,926,667	7,268,375	6,665,350	5,698,100	929,000	4,684,150	808,900			36,458,930
2026	5,725,000	969,388	3,926,667	7,267,125	6,765,100	5,910,850	929,000	4,686,650	806,900			36,986,680
2027	6,280,000	967,875	3,926,667	2,280,775	10,584,100	6,125,600	929,000	4,688,400	808,500			36,590,917
2028	6,525,000	970,050	3,926,667	4,136,825	9,197,300	-	6,629,000	4,684,150	809,300			36,878,292
2029	6,765,000	965,650	3,926,667	1,440,075	11,902,100	-	6,829,000	4,683,900	809,300			37,321,692
2030	7,015,000	969,938	3,926,667	-	8,926,500	-	7,029,750	4,687,150	808,500			33,363,505
2031	9,525,000	967,388	3,926,667	-	9,072,000	-	-	4,688,400	806,900			28,986,355
2032	9,860,000	968,263	3,926,667	-	-	-	-	4,687,400	809,500			20,251,830
2033	-	967,300	3,926,667	-	-	-	-	4,683,900	811,100			10,388,967
2034	-	969,500	3,926,667	-	-	-	-	4,687,650	806,700			10,390,517
2035	-	966,500	3,926,667	-	-	-	-	4,687,900	811,500			10,392,567
2036	-	966,750	3,926,667	-	-	-	-	4,684,400	811,700			10,389,517
2037	-	965,000	3,926,667	-	-	-	-	4,685,400	811,300			10,388,367
2038	-	967,396	3,738,333	-	-	-	-	4,685,200	810,300			10,201,229
2039	-	-	-	-	-	-	-	4,688,600	808,700			5,497,300
2040	-	-	-	-	-	-	-	4,685,200	811,500			5,496,700
2041	-	-	-	-	-	-	-	-	808,550			808,550
Totals⁽⁶⁾												

¹⁾ July 1, except as otherwise noted.

²⁾ July 1 and January 1 payments.

³⁾ August 1 and February 1 payments.

⁴⁾ Debt service shown for periods ending August 1, 2016-2037, and July 1, 2038.

⁵⁾ Debt service not net of Qualified School Construction Bonds (QSCB) subsidy payments.

⁶⁾ Totals may not sum due to rounding.

SECURITY AND SOURCE OF PAYMENT FOR THE BONDS

General

In order to provide sufficient funds for repayment of principal and interest when due on the Bonds, the Board of Supervisors of the County (the “**Board of Supervisors**”) is empowered and is obligated by law to levy *ad valorem* taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates). Such taxes are in addition to other taxes levied upon property within the District, including the countywide tax of 1% of taxable value. When collected, the tax revenues will be deposited by the County in the District’s Interest and Sinking Fund, which is required by law to be maintained by the County and to be used solely for the payment of bonds of the District.

The Bonds are payable from *ad valorem* taxes to be levied within the District pursuant to the California Constitution and other State law, and are not a debt or obligation of the County. No fund of the County is pledged or obligated to repayment of the Bonds.

Pledge of Tax Revenues

Pursuant to the Resolution, the District pledges all revenues from the property taxes collected from the levy by the Board of Supervisors for the payment of the Bonds and amounts on deposit in the Interest and Sinking Fund of the District to the payment of the principal or redemption price of and interest on the Bonds. This pledge is valid and binding from the date of adoption of the Resolution for the benefit of the owners of the Bonds and successors thereto. The property taxes and amounts held in the Interest and Sinking Fund of the District are immediately subject to this pledge, and the pledge constitutes a lien and security interest which immediately attaches to the property taxes and amounts held in the Interest and Sinking Fund of the District to secure the payment of the Bonds and is effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. “Bonds” for purpose of this pledge means all bonds of the District heretofore or hereafter issued pursuant to voter-approved measures of the District, including the Bonds, as all such Bonds are required by State law to be paid from the Interest and Sinking Fund of the District.

The pledge is an agreement between the District and the bondholders to provide security for the Bonds in addition to any statutory lien that may exist. The Bonds and each of the other bonds secured by the pledge are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

Statutory Lien - SB 222

California Senate Bill 222 (2015) (“**SB 222**”), effective January 1, 2016, provides that general obligation bonds are secured by a statutory lien on the *ad valorem* taxes levied and collected to pay principal and interest thereon. For more information, see “OTHER LEGAL MATTERS – Possible Limitations on Remedies; Bankruptcy” herein.

Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. School districts use property taxes for payment of voter-approved bonds and receive property taxes for general operating purposes as well.

Local property taxation is the responsibility of various county officers. For each school district located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service, and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the board of supervisors for approval. The county treasurer-tax collector prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer-tax collector, as *ex officio* treasurer of each school district located in the county, holds and invests school district funds, including taxes collected for

payment of school bonds, and is charged with payment of principal and interest on such bonds when due. The Director of Finance of the County performs the duties imposed on the treasurer-tax collector and auditor-controller. The State Board of Equalization also assesses certain special classes of property, as described later in this section.

Assessed Valuation of Property Within the District

Taxable property located in the District had a 2015-16 assessed value of approximately \$28.8 billion and a 2016-17 assessed value of approximately \$30.7 billion. All property (real, personal and intangible) is taxable unless an exemption is granted by the State Constitution or United States law. Under the State Constitution, exempt classes of property include household and personal effects, intangible personal property (such as bank accounts, stocks and bonds), business inventories, and property used for religious, hospital, scientific and charitable purposes. The State Legislature may create additional exemptions for personal property; while the State Legislature may not create exemptions for real property, it has in the past implemented property tax postponement programs, including Assembly Bill 2231 (“**AB 2231**”), signed by the Governor on September 28, 2014 to allow certain qualifying senior, blind, and disabled citizens to defer payment of property taxes on their principal residence. Although most taxable property is assessed by the assessor of the county in which the property is located, some special classes of property are assessed by the State Board of Equalization, as described below.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the course of the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during the course of a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed.

Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization also is required to assess pipelines, flumes, canals and aqueducts lying within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts, and taxed by the local county tax officials in the same manner as for locally assessed property. Taxes on privately owned railway cars, however, are levied and collected directly by the Board of Equalization. Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed, and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District, since the property’s value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect, generally reducing the assessed value in the District as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership of utility assets, the State’s methods of assessing utility property, or the method by which tax revenues of utility property is allocated to local taxing agencies, including the District.

Locally taxed property is classified either as “secured” or “unsecured,” and is listed accordingly on separate parts of the assessment roll. The “secured roll” is that part of the assessment roll containing State-assessed property and property (real or personal) for which there is a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. All other property is “unsecured,” and is assessed on the “unsecured roll.” Secured property assessed by the State Board of Equalization is commonly identified for taxation purposes as “utility” property.

The following table shows the recent history of taxable assessed valuation of the various classes of property in the District since fiscal year 2000-01.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Summary of Assessed Valuation
Fiscal Year 2000-01 through Fiscal Year 2016-17

<u>Fiscal Year</u>	<u>Local Secured⁽¹⁾⁽²⁾</u>	<u>Annual % Change</u>	<u>Unsecured⁽¹⁾</u>	<u>Annual % Change</u>	<u>Total Valuation</u>	<u>Annual % Change</u>
2000-01	\$14,522,163,413	–	\$1,106,482,004	–	\$15,628,645,417	–
2001-02	15,352,589,511	5.72%	1,129,899,774	2.12%	16,482,489,285	5.46%
2002-03	16,636,601,130	8.36	1,142,896,806	1.15	17,779,497,936	7.87
2003-04	17,609,772,937	5.85	1,085,893,787	(4.99)	18,695,666,724	5.15
2004-05	19,042,393,551	8.14	1,132,092,441	4.25	20,174,485,992	7.91
2005-06	21,247,993,997	11.58	1,115,575,659	(1.46)	22,363,569,656	10.85
2006-07	23,784,064,837	11.94	1,240,099,083	11.16	25,024,163,920	11.90
2007-08	25,614,602,693	7.70	1,271,566,642	2.54	26,886,169,335	7.44
2008-09	26,670,786,355	4.12	1,369,019,604	7.66	28,039,805,959	4.29
2009-10	25,306,528,076	(5.12)	1,436,477,398	4.93	26,743,005,474	(4.62)
2010-11	25,005,170,720	(1.19)	1,379,440,206	(3.97)	26,384,610,926	(1.34)
2011-12	24,367,435,850	(2.55)	1,381,399,468	0.14	25,748,835,318	(2.41)
2012-13	24,088,535,893	(1.14)	1,312,707,722	(4.97)	25,401,243,615	(1.35)
2013-14	25,070,853,698	4.08	1,240,891,839	(5.47)	26,311,745,537	3.58
2014-15	26,215,882,626	4.57	1,279,564,924	3.12	27,495,447,550	4.50
2015-16	27,627,053,568	5.38	1,188,321,120	(7.13)	28,815,374,688	4.80
2016-17	29,442,558,614	6.57	1,271,280,326	6.98	30,719,590,442	6.61

⁽¹⁾ Net taxable assessed valuation including the valuation of homeowners' exemptions.

⁽²⁾ Includes the secured assessed valuation of utility property and excludes the unitary assessed valuation of utility property as determined by the State Board of Equalization.

Source: California Municipal Statistics, Inc.

Assessments may be adjusted during the course of the year when real property changes ownership or new construction is completed. Assessments may also be appealed by taxpayers seeking a reduction as a result of economic and other factors beyond the District's control, such as a general market decline in land values, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable or religious purposes), or the complete or partial destruction of taxable property caused by natural or manmade disaster, such as earthquake, flood, fire, toxic dumping, etc. When necessitated by changes in assessed value in the course of a year, taxes are pro-rated for each portion of the tax year. See also "–Appeals of Assessed Valuation; Blanket Reductions of Assessed Values" below.

Appeals of Assessed Valuation; Blanket Reductions of Assessed Values. There are two basic types of property tax assessment appeals provided for under State law. The first type of appeal, commonly referred to as a base year assessment appeal, involves a dispute on the valuation assigned by the assessor immediately subsequent to an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years more than 2% annually unless and until another change in ownership and/or additional new construction or reconstruction activity occurs.

The second type of appeal, commonly referred to as a Proposition 8 appeal (which Proposition 8 was approved by the voters in 1978), can result if factors occur causing a decline in the market value of the property to a level below the property's then current taxable value (escalated base year value). Pursuant to State law, a property owner may apply for a Proposition 8 reduction of the property tax assessment for such owner's property by filing a written application, in the form prescribed by the State Board of Equalization, with the appropriate county board of equalization or assessment appeals board. A property owner desiring a Proposition 8 reduction of the assessed value of such owner's property in any one year must submit an application to the county assessment appeals board (the "Appeals Board"). Following a review of the application by the county assessor's office, the county assessor may offer to the property owner the opportunity to stipulate to a reduced assessment, or may confirm the assessment. If

no stipulation is agreed to, and the applicant elects to pursue the appeal, the matter is brought before the Appeals Board (or, in some cases, a hearing examiner) for a hearing and decision. The Appeals Board generally is required to determine the outcome of appeals within two years of each appeal's filing date. Any reduction in the assessment ultimately granted applies only to the year for which application is made and during which the written application is filed. The assessed value increases to its pre-reduction level (escalated to the inflation rate of no more than 2%) following the year for which the reduction application is filed. However, the county assessor has the power to grant a reduction not only for the year for which application was originally made, but also for the then current year and any intervening years as well. In practice, such a reduced assessment may and often does remain in effect beyond the year in which it is granted.

In addition, Article XIII A of the State Constitution provides that the full cash value base of real property used in determining taxable value may be adjusted from year to year to reflect the inflationary rate, not to exceed a 2% increase for any given year, or may be reduced to reflect a reduction in the consumer price index or comparable local data. This measure is computed on a calendar year basis. Counties have in the past ordered blanket reductions of assessed property values and corresponding property tax bills on single family residential properties when the value of the property has declined below the current assessed value.

No assurance can be given that property tax appeals and/or blanket reductions of assessed property values will not significantly reduce the assessed valuation of property within the District in the future. See "APPENDIX A – INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET – CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Limitations on Revenues" for a discussion of other limitations on the valuation of real property with respect to *ad valorem* taxes.

[Drought. In recent years California has been experiencing severe drought conditions. In January 2014, Governor Brown declared a state-wide Drought State of Emergency due to the State facing serious water shortfalls due to the driest year in recorded history in the State and the resultant record low levels measured in State rivers and reservoirs. The California State Water Resources Control Board (the "**State Water Board**") subsequently issued a Statewide notice of water shortages and potential future curtailment of water right diversions. As a result of continuing dry conditions and low water content in the State's snow pack water sources, in April 2015, the Governor issued an executive order mandating specific conservation measures. The executive order included a requirement that the State Water Board impose restrictions to achieve a reduction of 25% in the State's urban water usage through February 28, 2016. On May 5, 2015, the State Water Board adopted an emergency conservation regulation in accordance with Governor Brown's directive, the provisions of which went into effect on May 18, 2015. On November 13, 2015, Governor Brown issued another executive order calling for an extension of the restrictions to urban potable water usage until October 31, 2016, should drought conditions persist through January 2016. Given the severity of the water deficits over the past four years, the rain and snowfall that California experienced through January 2016 did not eliminate the need for serious water use restrictions. On February 2, 2016, the State Water Board adopted new regulations to extend water conservation mandates through the end of October 2016 and lowered the overall conservation requirements from 25% to 23%, with exceptions for cities with particular hot weather or high levels of population growth in recent years. It is not possible for the District to make any representation regarding the extent to which these drought conditions could cause reduced economic activity within the boundaries of the District or the extent to which the drought has had or may have in the future on the value of taxable property within the District.]

Bonding Capacity. As a unified school district, the District may issue bonds in an amount up to [__]% of the assessed valuation of taxable property within its boundaries. Based on the fiscal year 2016-17 assessment roll, the District's gross bonding capacity is approximately \$[___] million, and its net bonding capacity is \$[___] million (taking into account current outstanding debt before issuance of the Bonds). Refunding bonds may be issued without regard to this limitation; however, once issued, the outstanding principal of any refunding bonds is included when calculating the District's bonding capacity.

Assessed Valuation by Jurisdiction. The following table provides a distribution of taxable property located in the District by jurisdiction.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2016-17 Assessed Valuation by Jurisdiction**

<u>Jurisdiction:</u>	<u>Assessed Valuation in School District</u>	<u>% of School District</u>	<u>Assessed Valuation of Jurisdiction</u>	<u>% of Jurisdiction in School District</u>
City of Elk Grove	\$ 50,144,892	0.16%	\$18,080,720,336	0.28%
City of Rancho Cordova	748,739,933	2.44	\$7,524,333,708	9.95%
City of Sacramento	25,972,188,674	84.55	\$43,932,406,542	59.12%
Unincorporated Sacramento County	<u>3,948,516,943</u>	<u>12.85</u>	\$51,792,288,897	7.62%
Total District	\$30,719,590,442	100.00%		
Sacramento County	\$30,719,590,442	100.00%	\$141,825,918,245	21.66%

Source: California Municipal Statistics, Inc.

Assessed Valuation by Land Use. The following table provides a distribution of taxable property located in the District by principal purpose for which the land is used, showing the assessed valuation and number of parcels for each use. Single family residential properties comprise 56.62% of the assessed value of property located in the District.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
2016-17 Taxable Assessed Valuation and Parcels by Land Use**

<u>Non-Residential:</u>	<u>2016-17 Assessed Valuation⁽¹⁾</u>	<u>% of Total</u>	<u>No. of Parcels</u>	<u>% of Total</u>
Agricultural	\$ 9,431,353	0.03%	16	0.02%
Commercial	6,525,943,911	22.17	3,639	3.57
Vacant Commercial	117,016,801	0.40	512	0.50
Industrial	1,436,880,521	4.88	1,291	1.27
Vacant Industrial	52,277,050	0.18	272	0.27
Recreational	57,314,859	0.19	97	0.10
Government/Social/Institutional	209,902,250	0.71	329	0.32
Miscellaneous	<u>1,757,191</u>	<u>0.01</u>	<u>277</u>	<u>0.27</u>
Subtotal Non-Residential	\$8,410,523,936	28.57%	6,433	6.32%
<u>Residential:</u>				
Single Family Residence	\$16,669,726,800	56.62%	83,278	81.78%
Condominium/Townhouse	295,944,797	1.01	1,862	1.83
Mobile Home	39,165,601	0.13	1,644	1.61
Mobile Home Park	39,017,905	0.13	33	0.03
2-4 Residential Units	1,356,649,019	4.61	6,437	6.32
5+ Residential Units/Apartments	1,999,573,512	6.79	1,540	1.51
Hotel/Motel	449,865,035	1.53	54	0.05
Miscellaneous Residential	47,235,074	0.16	140	0.14
Vacant Residential	<u>134,856,935</u>	<u>0.46</u>	<u>415</u>	<u>0.41</u>
Subtotal Residential	\$21,032,034,678	71.43%	95,403	93.68%
Total	\$29,442,558,614	100.00%	101,836	100.00%

⁽¹⁾ Local Secured Assessed Valuation, excluding tax-exempt property.

Source: California Municipal Statistics, Inc.

Assessed Valuation of Single Family Homes. The following table provides a distribution of the per-parcel secured assessed value of single family homes. For fiscal year 2016-17, the median assessed value of single family homes is \$159,783.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Per Parcel 2016-17 Assessed Valuation of Single Family Homes**

Single Family Residential	No. of <u>Parcels</u>	2016-17 <u>Assessed Valuation</u>	Average <u>Assessed Valuation</u>	Median <u>Assessed Valuation</u>
	83,278	\$16,669,726,800	\$200,170	\$159,783

<u>2016-17 Assessed Valuation</u>	<u>No. of Parcels⁽¹⁾</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>	<u>Total Valuation</u>	<u>% of Total</u>	<u>Cumulative % of Total</u>
\$0 - \$24,999	586	0.704%	0.704%	\$ 10,226,467	0.061%	0.061%
\$25,000 - \$49,999	5,347	6.421	7.124	213,738,197	1.282	1.344
\$50,000 - \$74,999	7,826	9.397	16.522	492,867,009	2.957	4.300
\$75,000 - \$99,999	8,688	10.433	26.954	757,971,169	4.547	8.847
\$100,000 - \$124,999	8,246	9.902	36.856	927,219,945	5.562	14.409
\$125,000 - \$149,999	7,987	9.591	46.447	1,096,117,912	6.576	20.985
\$150,000 - \$174,999	7,285	8.748	55.195	1,180,820,104	7.084	28.069
\$175,000 - \$199,999	6,118	7.346	62.541	1,144,712,243	6.867	34.936
\$200,000 - \$224,999	5,144	6.177	68.718	1,090,760,467	6.543	41.479
\$225,000 - \$249,999	4,241	5.093	73.811	1,004,829,673	6.028	47.507
\$250,000 - \$274,999	3,451	4.144	77.955	904,544,580	5.426	52.933
\$275,000 - \$299,999	2,926	3.514	81.468	840,389,994	5.041	57.975
\$300,000 - \$324,999	2,363	2.837	84.306	737,478,972	4.424	62.399
\$325,000 - \$349,999	1,989	2.388	86.694	670,143,656	4.020	66.419
\$350,000 - \$374,999	1,680	2.017	88.711	608,397,808	3.650	70.068
\$375,000 - \$399,999	1,571	1.886	90.598	608,311,301	3.649	73.718
\$400,000 - \$424,999	1,365	1.639	92.237	562,571,439	3.375	77.092
\$425,000 - \$449,999	1,054	1.266	93.502	460,733,726	2.764	79.856
\$450,000 - \$474,999	928	1.114	94.617	428,233,109	2.569	82.425
\$475,000 - \$499,999	676	0.812	95.429	328,771,672	1.972	84.398
\$500,000 and greater	<u>3,807</u>	<u>4.571</u>	100.000	<u>2,600,887,357</u>	<u>15.602</u>	100.000
Total	83,278	100.000%		\$16,669,726,800	100.000%	

⁽¹⁾ Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

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Largest Taxpayers

The 20 largest taxpayers in the District are shown below, ranked by aggregate secured assessed value of taxable property in fiscal year 2016-17.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT Largest Local Secured Taxpayers 2016-17

<u>Property Owner</u>	<u>Primary Land Use</u>	<u>Assessed Valuation</u>	<u>Total⁽¹⁾</u>
1. Hines Sacramento Wells Fargo Center	Office Building	\$ 192,500,000	0.65%
2. GPT Properties Trust	Office Building	153,620,827	0.52
3. 500 Capitol Mall LLC	Office Building	133,482,208	0.45
4. 621 Capitol Mall LLC	Office Building	129,787,707	0.44
5. CIM & 980 th St. Sacramento LP	Office Building	119,086,488	0.40
6. 300 Capitol Associates NF LP	Office Building	114,000,000	0.39
7. HP Hood LLC	Industrial	100,121,701	0.34
8. M&H VI Projects LLC	Commercial	96,419,649	0.33
9. CIM & J Street Hotel Sacto LP	Hotel	94,519,414	0.32
10. GSA Sacramento CA LLC	Office Building	91,372,500	0.31
11. 1415 Meridian Plaza Investors LP	Office Building	83,100,000	0.28
12. California Association of Hospitals & Health Systems	Office Building	80,470,226	0.27
13. Capitol Regency LLC	Hotel	75,202,102	0.26
14. LT Sacramento MF LLC	Apartments	72,487,427	0.25
15. Procter & Gamble Manufacturing Co.	Industrial	71,270,230	0.24
16. KW Captowers LLC	Apartments	67,326,901	0.23
17. Pappas Gateway LP & Pappas Arizona LP	Office Building	67,050,795	0.23
18. New Legacy 555 LLC	Office Building	63,181,130	0.21
19. California Almond Growers Exchange	Industrial	62,223,703	0.21
20. Sacramento Hotel LLC	Hotel	<u>62,078,963</u>	<u>0.21</u>
		\$1,929,301,971	6.55%

⁽¹⁾ 2016-17 Local Secured Assessed Valuation: \$29,442,558,614
Source: California Municipal Statistics, Inc.

The more property (by assessed value) owned by a single taxpayer, the more tax collections are exposed to weakness in the taxpayer's financial situation and ability or willingness to pay property taxes. Furthermore, assessments may be appealed by taxpayers seeking a reduction as a result of economic and other factors beyond the District's control. See "--Appeals of Assessed Valuation; Blanket Reductions of Assessed Values" above.

Tax Rates

The State Constitution permits the levy of an *ad valorem* tax on taxable property not to exceed 1% of the full cash value of the property, and State law requires the full 1% tax to be levied. The levy of special *ad valorem* property taxes in excess of the 1% levy is permitted as necessary to provide for debt service payments on school bonds and other voter-approved indebtedness.

The rate of tax necessary to pay fixed debt service on the Bonds in a given year depends on the assessed value of taxable property in that year. (The rate of tax imposed on unsecured property for repayment of the Bonds is based on the prior year's secured property tax rate.) Economic and other factors beyond the District's control, such as a general market decline in property values, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by State and local agencies and property used for qualified educational, hospital, charitable or religious purposes), or the complete or partial destruction of taxable property caused by natural or manmade disaster, such as earthquake, flood, fire, toxic dumping, etc., could cause a reduction in the assessed value of taxable property within the District and necessitate a corresponding increase in the annual tax rate to be levied to pay the principal of and interest on the Bonds. Specifically, the District lies at the confluence of the Sacramento and American Rivers. It is encircled by waterways which could experience uncontrolled floods, including the deep water shipping channel and the Sacramento and Yolo bypasses, as well as

the Sacramento and American Rivers. The occurrence of severe seismic activity in the area or extremely severe storms could result in substantial damage to property in the District which could contribute to a substantial reduction in the assessed value of taxable property within the District. Additionally, widespread damage to the homes and infrastructure in the District as well as to the classrooms and other facilities of the District could decrease enrollment, and have a material adverse effect on the District's finances and operations. Issuance of additional authorized bonds in the future might also cause the tax rate to increase.

Typical Tax Rate Area. The following table shows *ad valorem* property tax rates for the last several years in a typical Tax Rate Area of the District (TRA 3-005). TRA-3-005 comprises approximately 29.97% of the total assessed value of taxable property in the District in fiscal year 2016-17.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Summary of *Ad Valorem* Tax Rates
\$1 Per \$100 of Assessed Valuation
TRA 3-005**

2016-17 Typical Tax Rate per \$100 of Assessed Valuation (TRA 3-005)⁽¹⁾

General	1.0000
Los Rios Community College District	.0141
Sacramento City Unified School District	<u>.1277</u>
Total	1.1418

⁽¹⁾ The 2016-17 assessed valuation of TRA 3-005 is \$9,205,592,623 which is 29.97% of the total assessed valuation of the district.
Source: California Municipal Statistics, Inc.

In accordance with the law which permitted the Bonds to be approved by a 55% affirmative vote, bonds approved by the District's voters at the November 6, 2012 Measure Q and Measure R elections may not be issued unless the District projects that repayment of all outstanding bonds approved at the election will require a tax rate no greater than \$60.00 per \$100,000 of assessed value. Based on the assessed value of taxable property in the District at the time of issuance of the Bonds, the District projects that the maximum tax rate required to repay all outstanding bonds approved at the Measure Q and Measure R elections will be within that legal limit. The tax rate test applies only when new bonds are issued, and is not a legal limitation upon the authority of the Board of Supervisors to levy taxes at such rate as may be necessary to pay debt service on the Bonds in each year.

Tax Charges and Delinquencies

A school district's share of the 1% countywide tax is based on the actual allocation of property tax revenues to each taxing jurisdiction in the county in fiscal year 1978-79, as adjusted according to a complicated statutory scheme enacted since that time. Revenues derived from special *ad valorem* taxes for voter-approved indebtedness, including the Bonds, are reserved to the taxing jurisdiction that approved and issued the debt, and may only be used to repay that debt.

The county treasurer-tax collector prepares the property tax bills. Property taxes on the regular secured assessment roll are due in two equal installments: the first installment is due on November 1, and becomes delinquent after December 10. The second installment is due on February 1 and becomes delinquent after April 10. If taxes are not paid by the delinquent date, a 10% penalty attaches and a \$10 cost is added to unpaid second installments. If taxes remain unpaid by June 30, the tax is deemed to be in default, and a \$15 state redemption fee applies. Interest then begins to accrue at the rate of 1.5% per month. The property owner has the right to redeem the property by paying the taxes, accrued penalties, and costs within five years of the date the property went into default. If the property is not redeemed within five years, it is subject to sale at a public auction by the county treasurer-tax collector.

Property taxes on the unsecured roll are due in one payment on the lien date, January 1, and become delinquent after August 31. A 10% penalty attaches to delinquent taxes on property on the unsecured roll, and an

additional penalty of 1.5% per month begins to accrue on November 1. To collect unpaid taxes, the county treasurer-tax collector may obtain a judgment lien upon and cause the sale of all property owned by the taxpayer in the county, and may seize and sell personal property, improvements and possessory interests of the taxpayer. The county treasurer-tax collector may also bring a civil suit against the taxpayer for payment.

The date on which taxes on supplemental assessments are due depends on when the supplemental tax bill is mailed.

Teeter Plan

The County has adopted the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the “**Teeter Plan**”), as provided in Sections 4701 to 4717 of the California Revenue and Taxation Code. Upon adoption and implementation of this method by a county board of supervisors, local agencies for which the county acts as “bank” and certain other public agencies and taxing areas located in the county receive annually the full amount of their share of property taxes on the secured roll, including delinquent property taxes which have yet to be collected. While a county benefits from the penalties associated with these delinquent taxes when they are paid, the Teeter Plan provides participating local agencies with stable cash flow and the elimination of collection risk.

To implement a Teeter Plan, the board of supervisors of a county generally must elect to do so by July 15 of the fiscal year in which it is to apply. As a separate election by a vote of the board of supervisors, a county may elect to have the Teeter Plan procedures also apply to assessments on the secured roll.

Once adopted, a county’s Teeter Plan will remain in effect in perpetuity unless the board of supervisors orders its discontinuance or unless prior to the commencement of a fiscal year a petition for discontinuance is received and joined in by resolutions of the governing bodies of not less than two-thirds of the participating districts in the county. An electing county may, however, decide to discontinue the Teeter Plan with respect to any levying agency in the county if the board of supervisors, by action taken not later than July 15 of a fiscal year, elects to discontinue the procedure with respect to such levying agency in which the rate of secured tax delinquencies in that agency in any year exceeds 3% of the total of all taxes and assessments levied on the secured roll by that agency. The District is not aware of any plan by the County to discontinue the Teeter Plan.

Upon making a Teeter Plan election, a county must initially provide a participating local agency with 95% of the estimated amount of the then-accumulated tax delinquencies (excluding penalties) for that agency. In the case of the initial year distribution of assessments (if a county has elected to include assessments), 100% of the assessment delinquencies (excluding penalties) are to be apportioned to the participating local agency which levied the assessment. After the initial distribution, each participating local agency receives annually 100% of the secured property tax levies to which it is otherwise entitled, regardless of whether the county has actually collected the levies.

If any tax or assessment which was distributed to a Teeter Plan participant is subsequently changed by correction, cancellation or refund, a pro rata adjustment for the amount of the change is made on the records of the treasurer and auditor of the county. Such adjustment for a decrease in the tax or assessment is treated by the County as an interest-free offset against future advances of tax levies under the Teeter Plan.

The Teeter Plan was effective for the fiscal year commencing July 1, 1993, and pursuant to the Teeter Plan the County purchased all delinquent receivables (comprised of delinquent taxes, penalties, and interest) which had accrued as of June 30, 1993, from local taxing entities and selected special assessment districts and community facilities districts. Under the Teeter Plan, the County distributes tax collections on a cash-basis to taxing entities, such as the District, during the fiscal year and at year-end distributes 100% of any taxes delinquent as of June 30th to the respective taxing entities and those special assessment districts and community facilities districts which the County determines are eligible to participate in the Teeter Plan.

The County reserves the right to exclude from the Teeter Plan any special tax levying agency or assessment levying agency if such agency has provided for accelerated foreclosure proceedings in the event of non-payment of such special taxes or assessments except that, if such agency has a delinquency rate in the collection of such special tax or assessment as of June 30 of any fiscal year that is equal to or less than the County's delinquency rate on the collection of current year *ad valorem* taxes on the countywide secured assessment roll, such agency's special taxes or assessments may, at the County's option, be included in the Teeter Plan.

The *ad valorem* property tax levied to pay the interest on and principal of the Bonds of the District is subject to the Teeter Plan. So long as the Teeter Plan is in effect, the District will receive 100% of the *ad valorem* property tax levied to pay its bonds irrespective of actual delinquencies in the collection of the tax by the County.

The following table shows a recent history of real property tax collections and delinquencies for the tax levied to repay the District's general obligation bonds, without regard to the Teeter Plan.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Secured Tax Charges and Delinquencies
Fiscal Year 2005-06 through Fiscal Year 2015-16**

Fiscal Year	Secured Tax Charge ⁽¹⁾	Amount Delinquent as of June 30	Percent Delinquent as of June 30
2005-06	\$23,657,125.00	\$495,983.00	2.10%
2006-07	20,063,598.41	712,321.26	3.55
2007-08	22,499,937.00	899,744.00	4.00
2008-09	24,538,884.00	761,754.00	3.10
2009-10	22,583,246.00	572,615.00	2.54
2010-11	24,021,726.00	601,074.00	2.50
2011-12	24,460,162.00	412,252.00	1.76
2012-13	23,564,394.00	342,084.00	1.45
2013-14	30,387,687.00	425,488.00	1.40
2014-15	31,237,744.00	335,227.00	1.07
2015-16	36,197,451.00	311,422.00	0.86

⁽¹⁾ Debt service levy only.

Source: California Municipal Statistics, Inc.

Direct and Overlapping Debt

Set forth below is a schedule of direct and overlapping debt prepared by California Municipal Statistics, Inc. The table is included for general information purposes only. The District has not reviewed this table for completeness or accuracy and makes no representations in connection therewith. The first column in the table names each public agency which has outstanding debt as of March 1, 2017, and whose territory overlaps the District in whole or in part. The second column shows the percentage of each overlapping agency's assessed value located within the boundaries of the District. This percentage, multiplied by the total outstanding debt of each overlapping agency (which is not shown in the table) produces the amount shown in the third column, which is the apportionment of each overlapping agency's outstanding debt to taxable property in the District.

The table generally includes long-term obligations sold in the public capital markets by the public agencies listed. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Direct and Overlapping Bonded Debt**

2016-17 Assessed Valuation: \$30,719,590,442

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 3/1/17</u>
Los Rios Community College District	17.779%	\$ 60,466,379
Sacramento City Unified School District	100.000	406,757,966⁽¹⁾
City of Sacramento Community Facilities Districts	100.000	4,355,000
City and Special District 1915 Act Bonds (Estimate)	Various	142,316,926
Southgate Recreation and Park Benefit Assessment District	15.840	<u>767,355</u>
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$614,663,626

<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>		
Sacramento County General Fund Obligations	21.660%	\$ 51,141,269
Sacramento County Pension Obligation Bonds	21.660	204,473,909
Sacramento County Board of Education Certificates of Participation	21.660	1,229,205
Los Rios Community College District Certificates of Participation	17.779	168,901
Sacramento City Unified School District Lease Revenue Bonds	100.000	67,920,000
City of Elk Grove General Fund Obligations	0.277	48,946
City of Rancho Cordova Certificates of Participation	9.951	1,631,466
City of Sacramento General Fund Obligations	59.119	460,152,737
Cosumnes Community Services District Certificates of Participation	0.243	58,271
Sacramento Metropolitan Fire District General Fund and Pension Obligation Bonds	5.733	<u>3,698,873</u>
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$790,523,577
Less: City of Elk Grove supported obligations		26,066
City of Sacramento supported obligations		<u>336,396,373</u>
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT		\$454,101,138

<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):</u>	\$100,086,104
GROSS COMBINED TOTAL DEBT	\$1,505,273,307⁽²⁾
NET COMBINED TOTAL DEBT	\$1,168,850,868

(1) Excludes issue to be sold.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2016-17 Assessed Valuation:

Direct Debt (\$406,757,966)	1.32%
Total Direct and Overlapping Tax and Assessment Debt.....	2.00%
Combined Direct Debt (\$474,677,966)	1.55%
Gross Combined Total Debt.....	4.90%
Net Combined Total Debt	3.80%

Ratios to Redevelopment Incremental Valuation (\$4,672,199,364):

Total Overlapping Tax Increment Debt.....	2.14%
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Source: California Municipal Statistics, Inc.

TAX MATTERS

[In the opinion of Orrick, Herrington & Sutcliffe LLP, bond counsel to the District (“**Bond Counsel**”), based upon an analysis of existing laws, regulations, rulings and court decisions, and assuming, among other matters, the accuracy of certain representations and compliance with certain covenants, interest on the Bonds is excluded from gross income for federal income tax purposes under Section 103 of the Code and is exempt from State of California personal income taxes. Bond Counsel is of the further opinion that interest on the Bonds is not a specific preference item for purposes of the federal individual or corporate alternative minimum taxes, although Bond Counsel observes that such interest is included in adjusted current earnings when calculating corporate alternative minimum taxable income. A complete copy of the proposed form of opinion of Bond Counsel is set forth in APPENDIX D hereto.

To the extent the issue price of any maturity of the Bonds is less than the amount to be paid at maturity of such Bonds (excluding amounts stated to be interest and payable at least annually over the term of such Bonds), the difference constitutes “original issue discount,” the accrual of which, to the extent properly allocable to each Beneficial Owner thereof, is treated as interest on the Bonds which is excluded from gross income for federal income tax purposes and State of California personal income taxes. For this purpose, the issue price of a particular maturity of the Bonds is the first price at which a substantial amount of such maturity of the Bonds is sold to the public (excluding bond houses, brokers, or similar persons or organizations acting in the capacity of underwriters, placement agents or wholesalers). The original issue discount with respect to any maturity of the Bonds accrues daily over the term to maturity of such Bonds on the basis of a constant interest rate compounded semiannually (with straight-line interpolations between compounding dates). The accruing original issue discount is added to the adjusted basis of such Bonds to determine taxable gain or loss upon disposition (including sale, redemption, or payment on maturity) of such Bonds. Beneficial Owners of the Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Bonds with original issue discount, including the treatment of Beneficial Owners who do not purchase such Bonds in the original offering to the public at the first price at which a substantial amount of such Bonds is sold to the public.

Bonds purchased, whether at original issuance or otherwise, for an amount higher than their principal amount payable at maturity (or, in some cases, at their earlier call date) (“**Premium Bonds**”) will be treated as having amortizable bond premium. No deduction is allowable for the amortizable bond premium in the case of bonds, like the Premium Bonds, the interest on which is excluded from gross income for federal income tax purposes. However, the amount of tax-exempt interest received, and a Beneficial Owner’s basis in a Premium Bond, will be reduced by the amount of amortizable bond premium properly allocable to such Beneficial Owner. Beneficial Owners of Premium Bonds should consult their own tax advisors with respect to the proper treatment of amortizable bond premium in their particular circumstances.

The Code imposes various restrictions, conditions and requirements relating to the exclusion from gross income for federal income tax purposes of interest on obligations such as the Bonds. The District has made certain representations and covenanted to comply with certain restrictions, conditions and requirements designed to ensure that interest on the Bonds will not be included in federal gross income. Inaccuracy of these representations or failure to comply with these covenants may result in interest on the Bonds being included in gross income for federal income tax purposes, possibly from the date of original issuance of the Bonds. The opinion of Bond Counsel assumes the accuracy of these representations and compliance with these covenants. Bond Counsel has not undertaken to determine (or to inform any person) whether any actions taken (or not taken), or events occurring (or not occurring), or any other matters coming to Bond Counsel’s attention after the date of issuance of the Bonds may adversely affect the value of, or the tax status of interest on, the Bonds. Accordingly, the opinion of Bond Counsel is not intended to, and may not, be relied upon in connection with any such actions, events or matters.

Although Bond Counsel is of the opinion that interest on the Bonds is excluded from gross income for federal income tax purposes and is exempt from State of California personal income taxes, the ownership or disposition of, or the accrual or receipt of amounts treated as interest on, the Bonds may otherwise affect a Beneficial Owner’s federal, state or local tax liability. The nature and extent of these other tax consequences depends upon the particular tax status of the Beneficial Owner or the Beneficial Owner’s other items of income or deduction. Bond Counsel expresses no opinion regarding any such other tax consequences.

Current and future legislative proposals, if enacted into law, clarification of the Code or court decisions may cause interest on the Bonds to be subject, directly or indirectly, in whole or in part, to federal income taxation or to be subject to or exempted from state income taxation, or otherwise prevent Beneficial Owners from realizing the full current benefit of the tax status of such interest. For example, presidential budget proposals in previous years have proposed legislation that would limit the exclusion from gross income of interest on the Bonds to some extent for high-income individuals. The introduction or enactment of any such legislative proposals or clarification of the Code or court decisions may also affect, perhaps significantly, the market price for, or marketability of, the Bonds. Prospective purchasers of the Bonds should consult their own tax advisors regarding the potential impact of any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel is expected to express no opinion.

The opinion of Bond Counsel is based on current legal authority, covers certain matters not directly addressed by such authorities, and represents Bond Counsel's judgment as to the proper treatment of the Bonds for federal income tax purposes. It is not binding on the Internal Revenue Service ("IRS") or the courts. Furthermore, Bond Counsel cannot give and has not given any opinion or assurance about the future activities of the District, or about the effect of future changes in the Code, the applicable regulations, the interpretation thereof or the enforcement thereof by the IRS. The District has covenanted, however, to comply with the requirements of the Code.

Bond Counsel's engagement with respect to the Bonds ends with the issuance of the Bonds, and, unless separately engaged, Bond Counsel is not obligated to defend the District or the Beneficial Owners regarding the tax-exempt status of the Bonds in the event of an audit examination by the IRS. Under current procedures, parties other than the District and its appointed counsel, including the Beneficial Owners, would have little, if any, right to participate in the audit examination process. Moreover, because achieving judicial review in connection with an audit examination of bonds is difficult, obtaining an independent review of IRS positions with which the District legitimately disagrees may not be practicable. Any action of the IRS, including but not limited to selection of the Bonds for audit, or the course or result of such audit, or an audit of bonds presenting similar tax issues may affect the market price for, or the marketability of, the Bonds, and may cause the District or the Beneficial Owners to incur significant expense.]

OTHER LEGAL MATTERS

Possible Limitations on Remedies; Bankruptcy

General. Following is a discussion of certain considerations relating to potential bankruptcies of school districts in California. It is not an exhaustive discussion of the potential application of bankruptcy law to the District. State law contains a number of safeguards to protect the financial solvency of school districts. See "APPENDIX A – DISTRICT FINANCIAL MATTERS – District Budget Process and County Review." If the safeguards are not successful in preventing a school district from becoming insolvent, the State Superintendent of Public Instruction (the "**State Superintendent**"), operating through an administrator appointed by the State Superintendent, may be authorized under State law to file a petition under Chapter 9 of the United States Bankruptcy Code (the "**Bankruptcy Code**") on behalf of a district for the adjustment of its debts, assuming that such district meets certain other requirements contained in the Bankruptcy Code necessary for filing such a petition. School districts under current State law are not themselves authorized to file a bankruptcy proceeding, and they are not subject to involuntary bankruptcy.

Bankruptcy courts are courts of equity and as such have broad discretionary powers. If the District were to become the debtor in a proceeding under Chapter 9 of the Bankruptcy Code, the parties to the proceedings may be prohibited from taking any action to collect any amount from the District (including *ad valorem* tax revenues) or to enforce any obligation of the District, without the bankruptcy court's permission. In such a proceeding, as part of its plan of adjustment in bankruptcy, the District may be able to alter the priority, interest rate, principal amount, payment terms, collateral, maturity dates, payment sources, covenants (including tax-related covenants), and other terms or provisions of the Bonds and other transaction documents related to the Bonds, if the bankruptcy court were to determine that the alterations were fair and equitable. In addition, in such a proceeding, as part of such a plan, the District may be able to eliminate the obligation of the County to raise taxes if necessary to pay the Bonds. There also may be other possible effects of a bankruptcy of the District that could result in delays or reductions in

payments on the Bonds. Moreover, regardless of any specific adverse determinations in any District bankruptcy proceeding, a District bankruptcy proceeding could have an adverse effect on the liquidity and market price of the Bonds.

As stated above, if a school district were to go into bankruptcy, the bankruptcy petition would be filed under Chapter 9 of the Bankruptcy Code. Chapter 9 provides that it does not limit or impair the power of a state to control, by legislation or otherwise, a municipality of or in such state in the exercise of the political or governmental powers of such municipality, including expenditures for such exercise. For purposes of the language of Chapter 9, a school district is a municipality. State law provides that the *ad valorem* taxes levied to pay the principal and interest on the Bonds shall be used for the payment of principal and interest of the District's general obligation bonds and for no other purpose. If this restriction on the expenditure of such *ad valorem* taxes is respected in a bankruptcy case, then the *ad valorem* tax revenue could not be used by the District for any purpose other than to make payments on the Bonds. It is possible, however, that a bankruptcy court could conclude that the restriction should not be respected.

Statutory Lien. Pursuant to Senate Bill 222 (2015) (“**SB 222**”) that became effective on January 1, 2016, all general obligation bonds issued by local agencies in California, including the Bonds, will be secured by a statutory lien on all revenues received pursuant to the levy and collection of the tax. SB 222 provides that the lien will automatically arise, without the need for any action or authorization by the local agency or its governing board, and will be valid and binding from the time the bonds are executed and delivered. Although a statutory lien would not be automatically terminated by the filing of a Chapter 9 bankruptcy petition by the District, the automatic stay provisions of the Bankruptcy Code would apply and payments that become due and owing on the Bonds during the pendency of the Chapter 9 proceeding could be delayed unless the Bonds are determined to be secured by a pledge of “special revenues” within the meaning of the Bankruptcy Code and the pledged *ad valorem* taxes are applied to pay the Bonds in a manner consistent with the Bankruptcy Code.

Special Revenues. If the *ad valorem* tax revenues that are pledged to the payment of the Bonds (see “SECURITY AND SOURCE OF PAYMENT FOR THE BONDS – Pledge of Tax Revenues”) are determined to be “special revenues” within the meaning of the Bankruptcy Code, then the application in a manner consistent with the Bankruptcy Code of the pledged *ad valorem* revenues that are collected after the date of the bankruptcy filing should not be subject to the automatic stay. “Special revenues” are defined to include, among others, taxes specifically levied to finance one or more projects or systems of the debtor, but excluding receipts from general property, sales, or income taxes levied to finance the general purposes of the debtor. The District has specifically pledged the *ad valorem* taxes for payment of the Bonds. Additionally, the *ad valorem* taxes levied for payment of the Bonds are permitted under the State Constitution only where either (i) the applicable bond proposition is approved by 55% of the voters and such proposition contains a specific list of school facilities projects, or (ii) if the applicable bond proposition is approved by two-thirds of voters and such bonds must be issued for the acquisition or improvement of real property. Because State law prohibits the use of the tax proceeds for any purpose other than payment of the bonds and the bond proceeds can only be used to fund the acquisition or improvement of real property and other capital expenditures included in the proposition, such tax revenues appear to fit the definition of special revenues. However, there is no binding judicial precedent dealing with the treatment in bankruptcy proceedings of *ad valorem* tax revenues collected for the payments of bonds in California, so no assurance can be given that a bankruptcy court would not hold otherwise.

In addition, even if the *ad valorem* tax revenues are determined to be “special revenues,” the Bankruptcy Code provides that special revenues can be applied to necessary operating expenses of the project or system, before they are applied to other obligations. This rule applies regardless of the provisions of the transaction documents. Thus, a bankruptcy court could determine that the District is entitled to use the *ad valorem* tax revenues to pay necessary operating expenses of the District and its schools, before the remaining revenues are paid to the owners of the Bonds.

Possession of Tax Revenues; Remedies. If the County or the District goes into bankruptcy and has possession of tax revenues (whether collected before or after commencement of the bankruptcy), and if the County or the District, as applicable, does not voluntarily pay such tax revenues to the owners of the Bonds, it is not clear what procedures the owners of the Bonds would take or how effective they would be in obtaining possession of such tax revenues.

Opinion of Bond Counsel Qualified by Reference to Bankruptcy, Insolvency and Other Laws Relating to or Affecting Creditor’s Rights. The proposed form of opinion of Bond Counsel, attached hereto as Appendix D, is qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor’s rights.

Legal Opinion

The validity of the Bonds and certain other legal matters are subject to the approving opinion of Orrick, Herrington & Sutcliffe LLP, San Francisco, California, Bond Counsel to the District. A complete copy of the proposed form of Bond Counsel opinion is set forth in “APPENDIX D—PROPOSED FORM OF OPINION OF BOND COUNSEL.” Bond Counsel undertakes no responsibility for the accuracy, completeness or fairness of this Official Statement.

Legality for Investment in California

Under provisions of the Financial Code of the State, the Bonds are legal investments for commercial banks in the State to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of its depositors, and, under provisions of the Government Code, the Bonds are eligible securities for deposits of public moneys in the State.

Continuing Disclosure

The District has covenanted for the benefit of the holders and Beneficial Owners of the Bonds to provide certain financial information and operating data relating to the District (the “**Annual Report**”) by not later than nine months following the end of the District’s fiscal year (currently ending June 30), commencing with the report for the 2016-17 fiscal year (which is due no later than April 1, 2018) and to provide notice of the occurrence of certain enumerated events. The Annual Report and the notices of enumerated events will be filed by the District with the Municipal Securities Rulemaking Board. The specific nature of the information to be contained in the Annual Report or the notices of enumerated events is set forth in “APPENDIX E—FORM OF CONTINUING DISCLOSURE CERTIFICATE.” These covenants have been made in order to assist the Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5) (the “**Rule**”).

[During the five-year period preceding the date of this Official Statement, the District failed to timely file certain [listed or enumerated] event notices and financial operating information required by the terms of its previous undertakings, including but not limited to certain annual reports and notices of rating changes, or insurer-related rating changes or rating withdrawals with respect to numerous series of obligations. Additionally, certain of the annual reports timely filed did not disclose certain information required by the terms of the District’s previous undertakings, including appropriations limit and appropriations subject to the limit, and lottery revenue. The District also failed to timely file certain operating data with respect to the Community Facilities District No. 1. In December 2013, the District put procedures in place to prevent future noncompliance, including having Capitol Public Finance Group, LLC, the District’s current dissemination agent (“**Dissemination Agent**”), assist the District with compliance with its continuing disclosure obligations. The Dissemination Agent has assisted the District in filing all necessary information to make the District current in its continuing disclosure obligations under the Rule

and continues to work with the District in establishing and maintaining the necessary safeguards to assist in the timely filing of required information going forward.] [To be confirmed/updated]

No Litigation

No litigation is pending or, to the best knowledge of the District, threatened, concerning the validity of the Bonds or the District's ability to receive *ad valorem* taxes and to collect other revenues, or contesting the District's ability to issue and retire the Bonds, the political existence of the District, the title to their offices of District or County officials who will sign the Bonds and other certifications relating to the Bonds, or the powers of those offices. A certificate (or certificates) to that effect will be furnished to the original purchasers at the time of the original delivery of the Bonds.

The District is routinely subject to lawsuits and claims. In the opinion of the District, the aggregate amount of the uninsured liabilities of the District under these lawsuits and claims will not materially affect the financial position or operations of the District.

MISCELLANEOUS

Rating

The Bonds have received the rating of “[]” by Moody's Investors Service (“**Moody's**”). Rating agencies generally base their ratings on their own investigations, studies and assumptions. The District has provided certain additional information and materials to the rating agency (some of which does not appear in this Official Statement). The ratings reflect only the views of the rating agency and any explanation of the significance of such rating may be obtained only from such rating agency as follows: Moody's at www.moodys.com. A securities rating is not a recommendation to buy, sell or hold securities and may be subject to revision or withdrawal at any time. There is no assurance that any rating will continue for any given period of time or that the ratings not be revised downward or withdrawn entirely by the rating agencies, if, in the judgment of the rating agencies, circumstances so warrant. Any such downward revision or withdrawal of any rating may have an adverse effect on the market price of the Bonds. The District undertakes no responsibility to oppose any such downward revision, suspension or withdrawal.

Professionals Involved in the Offering

Orrick, Herrington & Sutcliffe LLP is acting as Bond Counsel and as Disclosure Counsel to the District with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds. Kutak Rock LLP is acting as Underwriter's Counsel to the Underwriter with respect to the Bonds, and will receive compensation from the Underwriter contingent upon the sale and delivery of the Bonds. Capitol Public Finance Group, LLC is acting as Financial Advisor with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds. Lozano Smith is acting as District Counsel with respect to the Bonds, and will receive compensation from the District contingent upon the sale and delivery of the Bonds.

[Potential for Bond Insurance]

[The District has applied for municipal bond insurance to guarantee the scheduled payment of principal of and interest on one or more maturities of the Bonds and, if a commitment is issued to insure the Bonds, will determine prior to the sale of the Bonds whether to obtain such insurance for one or more maturities.]

Underwriting

The Bonds are to be purchased by Stifel, Nicolaus & Company, Incorporated (the “**Underwriter**”). The Underwriter has agreed, subject to certain terms and conditions set forth in the Bond Purchase Agreement, dated _____, 2017 by and between the Underwriter and the District, to purchase the Bonds at a purchase price of \$ _____ (which represents the aggregate initial principal amount of the Bonds, plus a net original issue premium of \$ _____ and less \$ _____ of Underwriter's discount). The Underwriter will purchase all the Bonds if any are purchased. The Bonds may be offered and sold to certain dealers (including dealers depositing

said Bonds into investment trusts) and others at prices lower than the initial public offering price, and the public offering price may be changed from time to time by the Underwriter.

The Underwriter has certified the public reoffering prices or yields set forth on the inside cover page hereof. The Underwriter's compensation is computed based on those prices or yields, and the District takes no responsibility for the accuracy of those prices or yields. The Underwriter may offer and sell the Bonds to certain dealers and others at prices lower than the offering prices stated on the cover page. The offering prices may be changed from time to time by the Underwriter.

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Additional Information

Quotations from and summaries and explanations of the Bonds, the Paying Agent Agreement and the constitutional provisions, statutes and other documents described herein, do not purport to be complete, and reference is hereby made to said documents, constitutional provisions and statutes for the complete provisions thereof.

* * *

All data contained herein have been taken or constructed from the District's records and other sources, as indicated. This Official Statement and its distribution have been duly authorized and approved by the District.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: _____
Chief Business Officer

APPENDIX A

INFORMATION RELATING TO THE DISTRICT'S OPERATIONS AND BUDGET

The information in this Appendix concerning the operations of the District, the District's finances, and State funding of education, is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of or interest on the Bonds is payable from the general fund of the District or from State revenues. The Bonds are payable from the proceeds of an ad valorem tax approved by the voters of the District pursuant to all applicable laws and Constitutional requirements, and required to be levied by the County on property within the District in an amount sufficient for the timely payment of principal of and interest on the Bonds. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS" in the Official Statement.

THE DISTRICT

Introduction

The Sacramento City Unified School District (the "**District**"), located in Sacramento County, California (the "**County**"), is the 13th largest school district in the State of California (the "**State**") as measured by student enrollment. The District provides educational services to the residents in and around the City of Sacramento (the "**City**"), the State capital. The District operates under the jurisdiction of the Superintendent of Schools of Sacramento County. See "THE BONDS—Authority for Issuance; Purpose" in the Official Statement. The District's estimated average daily attendance for fiscal year 2016-17 is [___] students and the District's 2016-17 general fund expenditures are projected at approximately \$[___] million.

The District operates 40 elementary schools for grades K-6, eight K-8 schools, six middle schools for grades 7-8, one 7-9 school, one 7-12 school, seven comprehensive high schools for grades 9-12, five alternative education centers, two special education centers, two adult education centers, 14 charter schools (including five dependent charter schools) and 44 children's centers/preschools serving infants through age 12. The District's estimated enrollment for fiscal year 2016-17, including charter schools in the District, is approximately [___] students. For fiscal year 2016-17, the District projects to employ approximately [___] FTE employees, which includes [___] certificated (credentialed teaching) employees, [___] FTE classified (noninstructional) employees, and [___] supervisory/other personnel.

The District is governed by a Board of Education (the "**Board of Education**") consisting of seven members and one student member, who has an advisory vote. The regular members are elected to staggered four-year terms every two years, alternating between three and four available positions. Beginning in 2008, board member elections are no longer held District-wide, but instead are held among voters who reside in each of seven trustee areas.

The day-to-day operations are managed by a board-appointed Superintendent of Schools. José L. Banda was appointed Superintendent of the District on July 17, 2014. Prior to his appointment, Mr. Banda served for two years as Superintendent of Seattle Public Schools, Washington state's largest K-12 district, four years as Superintendent of the 20,000-student Anaheim City School District, three years as the Superintendent of the Planada School District, and thirteen years as a secondary administrator, including eight years as a high school principal. Mr. Banda has over 30 years of experience in the field of education and holds a Bachelor of Arts from California State University in Bakersfield and a master's in Educational Leadership from Chapman University.

Gerardo Castillo, CPA, began his term as the Interim Chief Business Officer on August 16, 2014 and became Chief Business Officer on March 1, 2015. Prior to becoming Interim Chief Business Officer, Mr. Castillo served as Director of Finance of the District for seven years. Mr. Castillo holds a CBO certificate and has over 17 years of work experience in finance, including 13 years in the field of school district finance.

DISTRICT FINANCIAL MATTERS

State Funding of Education; State Budget Process

General. As is true for most school districts in California, the District's operating income consists primarily of three components: a State portion funded from the State's general fund in accordance with the Local Control Funding Formula (the "**Local Control Funding Formula**" or "**LCFF**") (see "—Allocation of State Funding to School Districts; Local Control Funding Formula" herein), a State portion funded from the Education Protection Account, and a local portion derived from the District's share of the 1% local *ad valorem* property tax authorized by the State Constitution. In addition, school districts may be eligible for other special categorical funding from State and federal government programs. The District projects to receive approximately [___]% of its general fund revenues from State funds (not including the local portion derived from the District's share of the local *ad valorem* tax), projected at approximately \$[___] million for fiscal year 2016-17. Such State funds include both the State funding provided under LCFF as well as other State revenues (see "—Allocation of State Funding to School District; Local Control Funding Formula – *Attendance and LCFF*" and "—Other District Revenues – *Other State Revenues*" below). As a result, decreases or deferrals in State revenues, or in State legislative appropriations made to fund education, may significantly affect the District's revenues and operations.

Under Proposition 98, a constitutional and statutory amendment adopted by the State's voters in 1988 and amended by Proposition 111 in 1990 (now found at Article XVI, Sections 8 and 8.5 of the State Constitution), a minimum level of funding is guaranteed to school districts, community college districts, and other State agencies that provide direct elementary and secondary instructional programs.

Recent years have seen frequent disruptions in State personal income taxes, sales and use taxes, and corporate taxes, making it increasingly difficult for the State to meet its Proposition 98 funding mandate, which normally commands about 45% of all State general fund revenues, while providing for other fixed State costs and priority programs and services. Because education funding constitutes such a large part of the State's general fund expenditures, it is generally at the center of annual budget negotiations and adjustments.

The State budget for fiscal year 2013-14 contained a new formula for funding the school finance system. The LCFF replaced the revenue limit funding system and most categorical programs. See "—Allocation of State Funding to School Districts; Local Control Funding Formula" herein for more information.

State Budget Process. According to the State Constitution, the Governor must propose a budget to the State Legislature no later than January 10 of each year and a final budget must be adopted no later than June 15. Historically, the budget required a two-thirds vote of each house of the State Legislature for passage. However, on November 2, 2010, the State's voters approved Proposition 25, which amended the State Constitution to lower the vote requirement necessary for each house of the State Legislature to pass a budget bill and send it to the Governor. Specifically, the vote requirement was lowered from two-thirds to a simple majority (50% plus one) of each house of the State Legislature. The lower vote requirement also would apply to trailer bills that appropriate funds and are identified by the State Legislature "as related to the budget in the budget bill." The budget becomes law upon the signature of the Governor, who may veto specific items of expenditure. Under Proposition 25, a two-thirds vote of the State Legislature is still required to override any veto by the Governor. School district budgets must generally be adopted by July 1, and revised by the school board within 45 days after the Governor signs the budget act to reflect any changes in budgeted revenues and expenditures made necessary by the adopted State budget. The Governor signed the fiscal year 2016-17 State budget on June 27, 2016.

When the State budget is not adopted on time, basic appropriations and the categorical funding portion of each school district's State funding are affected differently. Under the rule of *White v. Davis* (also referred to as *Jarvis v. Connell*), a State Court of Appeal decision reached in 2002, there is no constitutional mandate for appropriations to school districts without an adopted budget or emergency appropriation, and funds for State programs cannot be disbursed by the State Controller until that time unless the expenditure is (i) authorized by a continuing appropriation found in statute, (ii) mandated by the State Constitution (such as appropriations for salaries of elected State officers), or (iii) mandated by federal law (such as payments to State workers at no more than minimum wage). The State Controller has consistently stated that basic State funding for schools is continuously appropriated by statute, but that special and categorical funds may not be appropriated without an adopted budget.

Should the Legislature fail to pass a budget or emergency appropriation before the start of any fiscal year, the District might experience delays in receiving certain expected revenues. The District is authorized to borrow temporary funds to cover its annual cash flow deficits, and as a result of the *White v. Davis* decision, the District might find it necessary to increase the size or frequency of its cash flow borrowings, or to borrow earlier in the fiscal year. The District does not expect the *White v. Davis* decision to have any long-term effect on its operating budgets.

Aggregate State Education Funding. The Proposition 98 guaranteed amount for education is based on prior-year funding, as adjusted through various formulas and tests that take into account State proceeds of taxes, local property tax proceeds, school enrollment, per-capita personal income, and other factors. The State's share of the guaranteed amount is based on State general fund tax proceeds and is not based on the general fund in total or on the State budget. The local share of the guaranteed amount is funded from local property taxes. The total guaranteed amount varies from year to year and throughout the stages of any given fiscal year's budget, from the Governor's initial budget proposal to actual expenditures to post-year-end revisions, as better information regarding the various factors becomes available. Over the long run, the guaranteed amount will increase as enrollment and per capita personal income grow.

If, at year-end, the guaranteed amount is calculated to be higher than the amount actually appropriated in that year, the difference becomes an additional education funding obligation, referred to as "settle-up." If the amount appropriated is higher than the guaranteed amount in any year, that higher funding level permanently increases the base guaranteed amount in future years. The Proposition 98 guaranteed amount is reduced in years when general fund revenue growth lags personal income growth, and may be suspended for one year at a time by enactment of an urgency statute. In either case, in subsequent years when State general fund revenues grow faster than personal income (or sooner, as the Legislature may determine), the funding level must be restored to the guaranteed amount, the obligation to do so being referred to as "maintenance factor."

In recent years, the State's response to fiscal difficulties has had a significant impact on Proposition 98 funding and settle-up treatment. The State has sought to avoid or delay paying settle-up amounts when funding has lagged the guaranteed amount. In response, teachers' unions, the State Superintendent and others sued the State or Governor in 1995, 2005, 2009 and 2011 to force them to fund schools in the full amount required. The settlement of the 1995 and 2005 lawsuits has so far resulted in over \$4 billion in accrued State settle-up obligations. However, legislation enacted to pay down the obligations through additional education funding over time, including the Quality Education Investment Act of 2006, have also become part of annual budget negotiations, resulting in repeated adjustments and deferrals of the settle-up amounts.

The State has also sought to preserve general fund cash while avoiding increases in the base guaranteed amount through various mechanisms: by treating any excess appropriations as advances against subsequent years' Proposition 98 minimum funding levels rather than current year increases; by temporarily deferring apportionments of Proposition 98 funds from one fiscal year to the next; by permanently deferring apportionments of Proposition 98 funds from one fiscal year to the next; by suspending Proposition 98, as the State did in fiscal year 2004-05, fiscal year 2010-11, fiscal year 2011-12 and fiscal year 2012-13; and by proposing to amend the State Constitution's definition of the guaranteed amount and settle-up requirement under certain circumstances.

The District cannot predict how State income or State education funding will vary over the term to maturity of the Bonds, and the District takes no responsibility for informing owners of the Bonds as to actions the State Legislature or Governor may take affecting the current year's budget after its adoption. Information about the State budget and State spending for education is regularly available at various State-maintained websites. Text of proposed and adopted budgets may be found at the website of the Department of Finance, www.dof.ca.gov, under the heading "California Budget." An impartial analysis of the budget is posted by the Office of the Legislative Analyst at www.lao.ca.gov. In addition, various State of California official statements, many of which contain a summary of the current and past State budgets and the impact of those budgets on school districts in the State, may be found at the website of the State Treasurer, www.treasurer.ca.gov. The information referred to is prepared by the respective State agency maintaining each website and not by the District, and the District can take no responsibility for the continued accuracy of these internet addresses or for the accuracy, completeness or timeliness of information posted there, and such information is not incorporated herein by these references.

Rainy Day Fund; SB 858. The fiscal year 2014-15 State Budget (the “**2014-15 State Budget**”) proposed certain constitutional amendments to the rainy day fund (the “**Rainy Day Fund**”) on the November 2014 ballot, as well as certain provisions as part of Senate Bill 858 (“**SB 858**”) which could limit the amount of reserves that may be maintained by a school district, all of which became operational when Proposition 2 was passed. See “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2” herein for more information regarding the Rainy Day Fund and SB 858.

[AB 1469. As part of the 2014-15 State Budget, the Governor signed Assembly Bill 1469 (“**AB 1469**”) which implements a new funding strategy for the California State Teachers’ Retirement System (“**CalSTRS**”), increasing the employer contribution rate in fiscal year 2014-15 from 8.25% to 8.88% of covered payroll. See “– Retirement Benefits – CalSTRS” herein for more information about CalSTRS and AB 1469.]

2016-17 State Budget. The Governor signed the fiscal year 2016-17 State budget (the “2016-17 State Budget”) on June 27, 2016. The 2016-17 State Budget sets forth a balanced budget for fiscal year 2016-17 and allocates funds from Proposition 2 to pay down outstanding budgetary borrowing and retirement liabilities of the State and University of California. The 2016-17 State Budget estimates that total resources available in fiscal year 2015-16 totaled approximately \$120.45 billion (including a prior year balance of \$3.4 billion) and total expenditures in fiscal year 2015-16 totaled approximately \$115.57 billion. The 2016-17 State Budget projects total resources available for fiscal year 2016-17 of \$125.18 billion, inclusive of revenues and transfers of \$120.31 billion and a prior year balance of \$4.87 billion. The 2016-17 State Budget projects total expenditures of \$122.47 billion, inclusive of non-Proposition 98 expenditures of \$71.42 billion and Proposition 98 expenditures of \$51.05 billion. The 2016-17 State Budget proposes to allocate \$966 million of the General Fund’s projected fund balance to the Reserve for Liquidation of Encumbrances and \$1.75 billion of such fund balance to the State’s Special Fund for Economic Uncertainties. In addition, the 2016-17 State Budget estimates the Rainy Day Fund will have a fund balance of \$6.71 billion.

Certain budgeted adjustments for K-12 education set forth in the 2016-17 State Budget include the following:

- **School District Local Control Funding Formula.** The 2016-17 State Budget includes an increase of more than \$2.9 billion to continue the implementation of the Local Control Funding Formula. The 2016-17 State Budget proposes to commit most new funding to Supplemental Grants and Concentration Grants. The Governor estimates that the budgeted increase will bring the total Local Control Funding Formula implementation to 96%.
- **Proposition 98 Minimum Guarantee.** The 2016-17 State Budget includes Proposition 98 funding of \$71.9 billion, inclusive of State and local funds, for fiscal year 2016-17. Such amount is expected to satisfy the Proposition 98 minimum guarantee for fiscal year 2016-17.
- **Mandate Claims.** The 2016-17 State Budget proposes to allocate approximately \$1.3 billion in one-time moneys to reduce outstanding mandate claims by K-12 local education agencies. The State expects such funds to be used for activities including, among others, deferred maintenance, professional development, induction for beginning teachers, instructional materials, technology and the implementation of new educational standards.
- **College Readiness Block Grant.** The 2016-17 State Budget includes a one-time increase of \$200 million to the Proposition 98 General Fund for grants to school districts and charter schools that serve high school students. The State will direct grant recipients to such funds be used to support access to higher education and transition to higher education.
- **Integrated Teacher Preparation Grant Program.** The 2016-17 State Budget includes a one-time allocation of \$10 million from the Proposition 98 portion of the General Fund to the Integrated Teacher Preparation Grant Program, which provides competitive grants to colleges and universities to develop or improve teacher credential programs.

- Classified School Employees Credentialing Program. The 2016-17 State Budget includes a one-time allocation of \$20 million from the Proposition 98 portion of the General Fund to establish a credentialing program that recruits non-certified school employees and prepares them to become certificated classroom teachers.
- California Center on Teacher Careers. The 2016-17 State Budget includes a one-time increase of \$5 million of Proposition 98 General Fund to establish a multi-year competitive grant, which will be awarded to a local education agency to establish and operate the California Center on Teaching Careers. The California Center on Teaching Careers, once established, will recruit individuals to the teaching profession, host a referral database for teachers seeking employment, develop and distribute recruitment publications, conduct outreach activities to high school and college students, provide statewide public service announcements related to teacher recruitment, and provide prospective teachers information on credential requirements, financial aid and loan assistance programs.
- California Collaborative for Educational Excellence. The 2016-17 State Budget provides a one-time increase of \$24 million to the Proposition 98 portion of the General Fund for the California Collaborative for Educational Excellence to, among other things, support statewide professional development training relating to evaluation methods and metrics and implement a pilot program related to advising and assisting local education agencies on improving pupil outcomes.
- Safe Drinking Water in Schools. The 2016-17 State Budget includes an increase of \$9.5 million of one-time Proposition 98 General Fund to create a grant program to improve access to safe drinking water for schools located in isolated areas and economically disadvantaged areas. The program will be developed and administered by the State Water Resources Control Board in consultation with the California Department of Education.
- Charter School Startup Grants. The 2016-17 State Budget allocates an increase of \$20 million of one-time Proposition 98 General Fund resources to support operational startup costs for new charter schools in 2016 and 2017. Such allocation is expected to partially offset the loss of federal funding previously available for such purpose.
- Multi-Tiered Systems of Support. The 2016-17 State Budget allocates an increase of \$20 million of one-time Proposition 98 General Fund resources to build upon the \$10 million investment included in the 2015-16 State Budget for an increased number of local educational agencies to provide academic and behavioral supports in a coordinated and systematic way. The State expects such funds to, among other things, assist local education agencies as they provide services that support academic, behavioral, social and emotional needs and improve outcomes for students.
- Proposition 47. Proposition 47 (2014) requires a portion of any State savings which have resulted from the State's reduced penalties for certain non-serious and non-violent property and drug offenses, to be allocated to K-12 truancy and dropout prevention, victim services, and mental health and drug treatment. The 2016-17 State Budget includes an increase of \$18 million on a one-time basis to the Proposition 98 portion of the General Fund allocated to a grant program for truancy and dropout prevention.

The complete 2016-17 State Budget is available from the California Department of Finance website at www.dof.ca.gov. The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

Proposed 2017-18 State Budget. The Governor released his proposed fiscal year Proposed 2017-18 State Budget (the "Proposed 2017-18 State Budget") on January 10, 2017. The Proposed 2017-18 State Budget sets forth a balanced budget for fiscal year 2017-18. However, the Governor cautions that the State's projected revenues are approximately \$5.8 billion lower than projected for 2015-16 through 2017-18 and, absent corrective action, could lead to annual deficits of \$1 billion to \$2 billion. The Proposed 2017-18 State Budget estimates that total resources

available in fiscal year 2016-17 totaled approximately \$123.79 billion (including a prior year balance of \$5.0 billion) and total expenditures in fiscal year 2016-17 totaled approximately \$122.76 billion. The Proposed 2017-18 State Budget projects total resources available for fiscal year 2017-18 of \$125.05 billion, inclusive of revenues and transfers of \$124.03 billion and a prior year balance of \$1.03 billion. The Proposed 2017-18 State Budget projects total expenditures of \$122.52 billion, inclusive of non-Proposition 98 expenditures of \$71.17 billion and Proposition 98 expenditures of \$51.35 billion. The Proposed 2016-17 State Budget proposes to allocate \$980 million of the General Fund's projected fund balance to the Reserve for Liquidation of Encumbrances and \$1.55 billion of such fund balance to the State's Special Fund for Economic Uncertainties. In addition, the Proposed 2017-18 State Budget estimates the Rainy Day Fund will have a fund balance of \$7.87 billion.

Certain budgeted adjustments for K-12 education set forth in the Proposed 2017-18 State Budget include the following:

- School District Local Control Funding Formula. The Proposed 2017-18 State Budget includes an increase of more than \$744 million to continue the transition to full implementation of the Local Control Funding Formula. The Governor estimates that the Local Control Funding Formula's implementation will reach 96 percent in fiscal year 2017-18.

- Proposition 98 Minimum Guarantee. The Proposed 2017-18 State Budget proposes to fund the Proposition 98 minimum guarantee in fiscal year 2016-17 and 2017-18. However, due to changes in workload factors and budgetary adjustments, the Governor's calculation of the Proposition 98 minimum guarantee will be approximately \$55.5 million and \$113.5 million less than previously projected for fiscal years 2015-16 and 2016-17, respectively. The Proposed 2017-18 State Budget projects a Proposition 98 minimum guarantee of \$73.5 billion in 2017-18.

- One-Time Local Control Funding Formula Cost Shift. The Proposed 2017-18 State Budget proposes to shift \$859.1 million in Local Control Funding Formula expenditures from June 2017 to July 2017 in order to maintain 2016-17 programmatic expenditure levels. The Proposed 2017-18 State Budget will repay this deferral in 2017-18.

- One-Time Discretionary Funding. The Proposed 2017-18 State Budget includes an increase of \$287 million in one-time Proposition 98 General Fund for school districts, charter schools and county offices of education to use at local discretion. This funding will support investments such as content standards implementation, technology, professional development, induction programs for beginning teachers and deferred maintenance.

- Career Technical Education Funding. The Proposed 2017-18 State Budget includes \$200 million for the Career Technical Education Incentive Grant Program, the final installment of funding for this three-year program.

- County Offices of Education Local Control Funding Formula. The Proposed 2017-18 State Budget includes an increase of \$2.4 million Proposition 98 General Fund to support a cost-of-living adjustment and average daily attendance changes for county offices of education.

- Charter School Growth. The Proposed 2017-18 State Budget includes an increase of \$93 million Proposition 98 General Fund to support projected charter school average daily attendance growth.

- Special Education. The Proposed 2017-18 State Budget includes a decrease of \$4.9 million Proposition 98 General Fund to reflect a projected decrease in special education average daily attendance.

- Local Property Tax Adjustments. The Proposed 2017-18 State Budget includes a decrease of \$922.7 million in Proposition 98 General Fund for school districts and county offices of education in 2017-18 as a result of increased offsetting local property tax revenues.

- School District Average Daily Attendance. The Proposed 2017-18 State Budget includes a

decrease of \$63.1 million in fiscal year 2017-18 for school districts as a result of a projected decline in average daily attendance.

- Cost-of-Living Adjustments. The Proposed 2017-18 State Budget includes an increase of \$58.1 million Proposition 98 General Fund to support a 1.48-percent cost-of-living adjustment for categorical programs that remain outside of the Local Control Funding Formula, including Special Education, Child Nutrition, Foster Youth, American Indian Education Centers, and the American Indian Early Childhood Education Program.
- California Clean Energy Jobs Act. The California Clean Energy Jobs Act of 2012 increases state corporate tax revenues, and requires half of the increased revenues, up to \$550 million per year, to be used to support energy efficiency for fiscal years 2013-14 through 2017-18. The Proposed 2017-18 State Budget includes \$422.9 million to support school district and charter school energy efficiency projects.
- Proposition 47. Proposition 47 (2014) requires a portion of any State savings which have resulted from the State's reduced penalties for certain non-serious and non-violent property and drug offenses, to be allocated to K-12 truancy and dropout prevention, victim services, and mental health and drug treatment. The Proposed 2017-18 State Budget includes \$10.1 million to support investments aimed truancy and dropout prevention among K-12 public school pupils.
- Proposition 56. Proposition 56 (2016) requires a portion of the revenues from the increased cigarette tax and the tax on other tobacco products to be used for school programs that prevent and reduce the use of tobacco and nicotine products by youths. The Proposed 2017-18 State Budget includes \$29.9 million to support tobacco and nicotine prevention and reduction programs at K-12 schools.
- Kindergarten Through Community College Public Education Facilities Bond Act. The Kindergarten Through Community College Public Education Facilities Bond Act of 2016 authorized \$7 billion in State general obligation bonds for K-12 schools. The Proposed 2017-18 State Budget states that the Governor will support the expenditures of Proposition 51 funds after, among other things, legislation is approved regarding bond expenditures audit requirements and the State Allocation Board and Office of Public School Construction revise policies and regulations for school participants that request funding through the school facilities program.

The complete Proposed 2017-18 State Budget is available from the California Department of Finance website at www.dof.ca.gov. The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

LAO Overview of 2017-18 Proposed State Budget. The Legislative Analyst's Office ("LAO"), a nonpartisan State office which provides fiscal and policy information and advice to the State Legislature, released its report on the 2017-18 Proposed State Budget entitled "The 2017-18 Budget: Overview of the Governor's Budget" on January 13, 2017 (the "2017-18 Proposed Budget Overview"). In the 2017-18 Proposed Budget Overview, the LAO challenges the Governor's revenue projections with regard to personal income tax revenues as being far too low. While the LAO admits that the Governor's estimated 3.3% personal income tax growth rate is possible, the LAO points out that it is inconsistent with other aspects of the administration's economic outlook, which predicts stock price growth for several years after 2016. By the May revision of the budget, the LAO predicts that the budget will change and reflect considerably more revenue since the State will have more information on its fiscal condition. The LAO also points out that the Governor's budget proposal assumes no major changes in federal policy, which the LAO notes is a reasonable assumption given that at this point, there is no way of knowing precisely what actions the new Congress and President will pursue. The LAO explains that there may be some near-term benefit to state tax revenues based on changes in federal tax policies, but states that other possible federal policy changes, however, could affect the economy, reduce federal funding, and/or increase state costs substantially in future years—especially potential changes in federal health care programs.

With respect to the Proposition 98 budget plan in the Proposed 2017-18 State Budget, the LAO expects that the minimum guarantee for fiscal year 2015-16 will remain unchanged while the fiscal year 2016-17 minimum guarantee could be revised more substantially. In light of the higher revenue that the LAO expects in fiscal year 2017-18, the LAO also predicts that the minimum guarantee for fiscal year 2017-18 will be higher.

As discussed in the 2017-18 Proposed Budget Overview, the largest ongoing budget proposal is a \$744 million augmentation to LCFF. According to the LAO, the proposed augmentation is approximately equal to the cost of applying the statutory 1.48% cost-of-living adjustment. The LAO reports that the Governor estimates that LCFF would be 96% funded in fiscal year 2017-18—about the same percentage as fiscal year 2016-17. Under this proposal, school districts would receive 13 months of payments in fiscal year 2017-18, which includes 12 normal monthly LCFF payments plus a one-time payment of \$859 million related to the prior-year deferral. The LAO notes that the Governor’s proposed budget also includes new community college funding—about half of which is for apportionments, and the remainder is for mainly one-time payments for categorical programs. The 2017-18 Proposed Budget Overview provides that the Governor’s budget plan includes \$600 million in additional Proposition 98 related funding, including (1) \$287 million for the K-12 mandates backlog, (2) \$200 million for the Career Technical Education Incentive Grant program, (3) \$44 million for deferred maintenance at the community colleges, and (4) \$70 million for fund swaps (using one-time payments to support ongoing programs).

The Governor’s budget roughly balances new ongoing and one-time Proposition 98 spending in fiscal year 2017-18. Regardless of the exact level of the fiscal year 2017-18 minimum guarantee, the LAO recommends that the Legislature adopt a final budget plan that continues to rely on a mix of ongoing and one-time spending. Under the LAO’s advised approach, the Legislature could dedicate a portion of any additional increases in the minimum guarantee to LCFF and California Community College apportionments while using the remainder for one-time payments to reduce or eliminate the K-12 mandates backlog. The LAO cautions that a stronger fiscal year 2017-18 does not necessarily imply a strong fiscal year 2018-19, and by setting aside some funding for one-time purposes, the state would be better positioned to accommodate a drop in the fiscal year 2018-19 minimum guarantee without needing to make cuts to LCFF or community college apportionments.

The 2017-18 Budget Overview is available on the LAO website at www.lao.ca.gov. The District can take no responsibility for the continued accuracy of this internet address or for the accuracy, completeness or timeliness of information posted therein, and such information is not incorporated herein by such reference.

Changes in State Budget. The final fiscal year 2017-18 State budget, which requires approval by a majority vote of each house of the State Legislature, may differ substantially from the Governor’s budget proposal. Accordingly, the District cannot provide any assurances that there will not be any changes in the final fiscal year 2017-18 State budget from the Proposed 2017-18 State Budget. Additionally, the District cannot predict the impact that the final fiscal year 2017-18 State Budget, or subsequent budgets, will have on its finances and operations. The final fiscal year 2017-18 State budget may be affected by national and State economic conditions and other factors which the District cannot predict.

Future Budgets and Budgetary Actions. The District cannot predict what future actions will be taken by the State Legislature and the Governor to address changing State revenues and expenditures or the impact such actions will have on State revenues available in the current or future years for education. The State budget will be affected by national and State economic conditions and other factors beyond the District’s ability to predict or control. Certain actions could result in a significant shortfall of revenue and cash, and could impair the State’s ability to fund schools during fiscal year 2017-18 and in future fiscal years. Certain factors, like an economic recession, could result in State budget shortfalls in any fiscal year and could have a material adverse financial impact on the District. As the Bonds are payable from *ad valorem* property taxes, the State budget is not expected to have an impact on the payment of the Bonds.

Prohibitions on Diverting Local Revenues for State Purposes. Beginning in 1992-93, the State satisfied a portion of its Proposition 98 obligations by shifting part of the property tax revenues otherwise belonging to cities, counties, special districts, and redevelopment agencies, to school and community college districts through a local Educational Revenue Augmentation Fund (“**ERAF**”) in each county. Local agencies, objecting to invasions of their local revenues by the State, sponsored a statewide ballot initiative intended to eliminate the practice. In response, the State Legislature proposed an amendment to the State Constitution, which the State’s voters approved as Proposition 1A at the November 2004 election. That measure was generally superseded by the passage of a new initiative constitutional amendment at the November 2010 election, known as “**Proposition 22.**”

The effect of Proposition 22 is to prohibit the State, even during a period of severe fiscal hardship, from delaying the distribution of tax revenues for transportation, redevelopment, or local government projects and

services. It prevents the State from redirecting redevelopment agency property tax increment to any other local government, including school districts, or from temporarily shifting property taxes from cities, counties and special districts to schools, as in the ERAF program. This is intended to, among other things, stabilize local government revenue sources by restricting the State's control over local property taxes. One effect of this amendment will be to deprive the State of fuel tax revenues to pay debt service on most State bonds for transportation projects, reducing the amount of State general fund resources available for other purposes, including education.

Prior to the passage of Proposition 22, the State invoked Proposition 1A to divert \$1.935 billion in local property tax revenues in 2009-10 from cities, counties, and special districts to the State to offset State general fund spending for education and other programs, and included another diversion in the adopted 2009-10 State budget of \$1.7 billion in local property tax revenues from local redevelopment agencies, which local redevelopment agencies have now been dissolved (see “– *Dissolution of Redevelopment Agencies*” below). Redevelopment agencies had sued the State over this latter diversion. However, the lawsuit was decided against the California Redevelopment Association on May 1, 2010. Because Proposition 22 reduces the State's authority to use or shift certain revenue sources, fees and taxes for State general fund purposes, the State will have to take other actions to balance its budget in some years – such as reducing State spending or increasing State taxes, and school and community college districts that receive Proposition 98 or other funding from the State will be more directly dependent upon the State's general fund.

Dissolution of Redevelopment Agencies. The adopted State budget for fiscal year 2011-12, as signed by the Governor on June 30, 2011, included as trailer bills Assembly Bill No. 26 (First Extraordinary Session) (“**AB1X 26**”) and Assembly Bill No. 27 (First Extraordinary Session) (“**AB1X 27**”), which the Governor signed on June 29, 2011. AB1X 26 suspended most redevelopment agency activities and prohibited redevelopment agencies from incurring indebtedness, making loans or grants, or entering into contracts after June 29, 2011. AB1X 26 dissolved all redevelopment agencies in existence and designated “successor agencies” and “oversight boards” to satisfy “enforceable obligations” of the former redevelopment agencies and administer dissolution and wind down of the former redevelopment agencies. Certain provisions of AB1X 26 are described further below.

In July of 2011, various parties filed an action before the Supreme Court of the State of California (the “**Court**”) challenging the validity of AB1X 26 and AB1X 27 on various grounds (*California Redevelopment Association v. Matosantos*). On December 29, 2011, the Court rendered its decision in *Matosantos* upholding virtually all of AB1X 26 and invalidating AB1X 27. In its decision, the Court also modified various deadlines for the implementation of AB1X 26. The deadlines for implementation of AB1X 26 described below take into account the modifications made by the Court in *Matosantos*.

On February 1, 2012, and pursuant to *Matosantos*, AB1X 26 dissolved all redevelopment agencies in existence and designated “successor agencies” and “oversight boards” to satisfy “enforceable obligations” of the former redevelopment agencies and administer dissolution and wind down of the former redevelopment agencies. With limited exceptions, all assets, properties, contracts, leases, records, buildings and equipment, including cash and cash equivalents of a former redevelopment agency, will be transferred to the control of its successor agency and, unless otherwise required pursuant to the terms of an enforceable obligation, distributed to various related taxing agencies pursuant to AB1X 26.

AB1X 26 requires redevelopment agencies to continue to make scheduled payments on and perform obligations required under its “enforceable obligations.” For this purpose, AB1X 26 defines “enforceable obligations” to include “bonds, including the required debt service, reserve set-asides, and any other payments required under the indenture or similar documents governing the issuance of outstanding bonds of the former redevelopment agency” and “any legally binding and enforceable agreement or contract that is not otherwise void as violating the debt limit or public policy.” AB1X 26 specifies that only payments included on an “enforceable obligation payment schedule” adopted by a redevelopment agency shall be made by a redevelopment agency until its dissolution. However, until a successor agency adopts a “recognized obligation payment schedule” the only payments permitted to be made are payments on enforceable obligations included on an enforceable obligation payment schedule. A successor agency may amend the enforceable obligation payment schedule at any public meeting, subject to the approval of its oversight board.

Under AB1X 26, commencing February 1, 2012, property taxes that would have been allocated to each redevelopment agency if the agencies had not been dissolved will instead be deposited in a “redevelopment property tax trust fund” created for each former redevelopment agency by the related county auditor-controller and held and administered by the related county auditor-controller as provided in AB1X 26. AB1X 26 generally requires each county auditor-controller, on May 16, 2012 and June 1, 2012 and each January 16 and June 1 (now each January 2 and June 1 pursuant to AB 1484, as described below) thereafter, to apply amounts in a related redevelopment property tax trust fund, after deduction of the county auditor-controller’s administrative costs, in the following order of priority:

- To pay pass-through payments to affected taxing entities in the amounts that would have been owed had the former redevelopment agency not been dissolved; provided, however, that if a successor agency determines that insufficient funds will be available to make payments on the recognized obligation payment schedule and the county auditor-controller and State Controller verify such determination, pass-through payments that had previously been subordinated to debt service may be reduced;
- To the former redevelopment agency’s successor agency for payments listed on the successor agency’s recognized obligation payment schedule for the ensuing six-month period;
- To the former redevelopment agency’s successor agency for payment of administrative costs; and
- Any remaining balance to school entities and local taxing agencies.

The District projects it will receive less than \$200,000 in pass-through payments in fiscal year 2014-15. The District does not anticipate the dissolution of redevelopment agencies to have any significant effect on its total general revenues.

It is possible that there will be additional legislation proposed and/or enacted to “clean up” various inconsistencies contained in AB1X 26 and there may be additional legislation proposed and/or enacted in the future affecting the current scheme of dissolution and winding up of redevelopment agencies currently contemplated by AB1X 26. For example, AB 1484 was signed by the Governor on June 27, 2012, to clarify and amend certain aspects of AB1X 26. AB 1484, among other things, attempts to clarify the role and requirements of successor agencies, provides successor agencies with more control over agency bond proceeds and properties previously owned by redevelopment agencies and adds other new and modified requirements and deadlines. AB 1484 also provides for a “tax claw back” provision, wherein the State is authorized to withhold sales and use tax revenue allocations to local successor agencies to offset payment of property taxes owed and not paid by such local successor agencies to other local taxing agencies. This “tax claw back” provision has been challenged in court by certain cities and successor agencies. The District cannot predict the outcome of such litigation and what effect, if any, it will have on the District. Additionally, no assurances can be given as to the effect of any such future proposed and/or enacted legislation on the District.

Allocation of State Funding to School Districts; Local Control Funding Formula

Prior to the implementation of the Local Control Funding Formula in fiscal year 2013-14, under California Education Code Section 42238 and following, each school district was determined to have a target funding level: a “base revenue limit” per student multiplied by a district’s student enrollment measured in units of A.D.A. The base revenue limit was calculated from a district’s prior-year funding level, as adjusted for a number of factors, such as inflation, special or increased instructional needs and costs, employee retirement costs, especially low enrollment, increased pupil transportation costs, etc. Generally, the amount of State funding allocated to each school district, referred to as State “equalization aid,” was the amount needed to reach that district’s base revenue limit after taking into account certain other revenues, in particular, locally generated property taxes. To the extent local tax revenues increase due to growth in local property assessed valuation, the additional revenue is offset by a decline in the State’s contribution; ultimately, a school district whose local property tax revenues exceeded its base revenue limit was entitled to receive no State equalization aid, and received only its special categorical aid, which is deemed to include the “basic aid” of \$120 per student per year guaranteed by Article IX, Section 6 of the Constitution. Such districts were known as “basic aid districts,” which are now referred to as “community funded districts.” School

districts that received some equalization aid were commonly referred to as “revenue limit districts,” which are now referred to as “LCFF districts.” The District is an LCFF district.

Beginning in fiscal year 2013-14, the LCFF replaced the existing revenue limit funding system and most categorical programs, and distributes combined resources to school districts through a base revenue limit funding grant (“**Base Grant**”) per unit of A.D.A. with additional supplemental funding allocated to local educational agencies based on their proportion of English language learners, students from low-income families and foster youth. The LCFF has an eight-year implementation program to incrementally close the gap between actual funding and the target level of funding, as described below. The LCFF includes the following components:

- A Base Grant for each local education agency, equivalent to \$7,643 per unit of A.D.A. in fiscal year 2013-14. Such Base Grant per unit of A.D.A., adjusted by grade span variation and to be adjusted annually for cost-of-living, is as follows: \$6,845 for grades K-3, \$6,947 for grades 4-6, \$7,154 for grades 7-8 and \$8,289 for grades 9-12. This amount includes an adjustment of 10.4% to the Base Grant to support lowering class sizes in grades K-3, and an adjustment of 2.6% to reflect the cost of operating career technical education programs in grades 9-12.
- A 20% supplemental grant for the unduplicated number of English language learners, students from low-income families and foster youth to reflect increased costs associated with educating those students.
- An additional concentration grant of up to 50% of a local education agency’s Base Grant, based on the number of English language learners, students from low-income families and foster youth served by the local education agency that comprise more than 55% of enrollment.
- An Economic Recovery Target (the “ERT”) that is intended to ensure that almost every local education agency receives at least their pre-recession funding level (i.e., the fiscal year 2007-08 revenue limit per unit of A.D.A.), adjusted for inflation, at full implementation of the LCFF. Upon full implementation, local education agencies would receive the greater of the Base Grant or the ERT.

Of the projected \$25 billion in new funding to be invested through the LCFF over the next eight years, the vast majority of new funding will be provided for Base Grants. Specifically, of every dollar invested through the LCFF, 84 cents will go to Base Grants, 10 cents will go to supplemental grants and 6 cents will go to concentration grants.

Under the new formula, for “basic aid districts” (now, “community funded districts”), local property tax revenues would be used to offset up to the entire allocation under the new formula. However, community funded districts would continue to receive the same level of State aid as allocated in fiscal year 2012-13.

Local Control Accountability Plans. A feature of the LCFF is a system of support and intervention for local educational agencies. School districts, county offices of education and charter schools are required to develop, implement and annually update a three-year local control and accountability plan (“**LCAP**”). Each LCAP must be developed with input from teachers, parents and the community, and should describe local goals as they pertain to eight areas identified as state priorities, including student achievement, parent engagement and school climate, as well as detail a course of action to attain those goals. Moreover, the LCAPs must be designed to align with the district’s budget to ensure adequate funding is allocated for the planned actions.

Each school district must submit its LCAP annually on or before July 1 for approval by its county superintendent. The county superintendent then has until August 15 to seek clarification regarding the contents of the LCAP, and the school district must respond in writing. The county superintendent can submit recommendations for amending the LCAP, and such recommendations must be considered, but are not mandatory. A school district’s LCAP must be approved by its county superintendent by October 8 of each year if such superintendent finds (i) the LCAP adheres to the State template, and (ii) the district’s budgeted expenditures are sufficient to implement the strategies outlined in the LCAP.

Performance evaluations are to be conducted to assess progress toward goals and guide future actions. County superintendents are expected to review and provide support to the school districts under their jurisdiction, while the State Superintendent of Public Instruction performs a corresponding role for county offices of education. The California Collaborative for Education Excellence (the “Collaborative”), a newly established body of educational specialists, was created to advise and assist local education agencies in achieving the goals identified in their LCAPs. For local education agencies that continue to struggle in meeting their goals, and when the Collaborative indicates that additional intervention is needed, the State Superintendent of Public Instruction would have authority to make changes to a local education agency’s LCAP.

Attendance. The following table sets forth the District’s actual A.D.A., and enrollment for fiscal years 2006-07 through 2016-17 for grades K-12. The A.D.A. and enrollment numbers reflected in the following table include special education.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Average Daily Attendance and Student Enrollment
Fiscal 2006-07 through 2016-17**

Year	Average Daily Attendance ⁽¹⁾	Enrollment ⁽²⁾
2006-07	45,198	45,673
2007-08	44,229	45,102
2008-09	44,023	44,468
2009-10	41,758	44,040
2010-11	41,653	44,238
2011-12	41,347	43,754
2012-13	41,131	43,426
2013-14	39,581	43,409
2014-15	38,501	43,046
2015-16	[38,455]	[42,615]
2016-17	[_____]	[_____]

⁽¹⁾ Average daily attendance for the second period of attendance, typically in mid-April of each school year.

⁽²⁾ Enrollment figures include dependent charter schools in the District and exclude independent charter schools.

Source: Sacramento City Unified School District.

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Attendance and LCFF. The following table sets forth the District’s estimated and budgeted A.D.A., enrollment (including percentage of students who are English language learners, from low-income families and/or foster youth (collectively, “EL/LI Students”)), and targeted Base Grant per unit of A.D.A. for fiscal years 2015-16 and 2016-17, respectively. The A.D.A. and enrollment numbers reflected in the following table exclude special education, community day school, compulsory continuation education and charter school attendance.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Average Daily Attendance, Enrollment and Targeted Base Grant
Fiscal Years 2015-16 through 2016-17**

Fiscal Year		A.D.A./Base Grant				Enrollment ⁽¹⁾		
		K-3	4-6	7-8	9-12	Total A.D.A.	Total Enrollment	Unduplicated Percentage of EL/LI Students
2015-16	A.D.A. ⁽²⁾	[12,263]	[9,682]	[6,289]	[10,220]	[38,455]	[41,027]	[71.89]%
	Targeted Base Grant ⁽³⁾⁽⁴⁾	\$[7,083]	\$7,189	\$7,403	\$[8,578]	--	--	--
2016-17	A.D.A.	[____]	[____]	[____]	[____]	[____]	[____]	[____]%
	Targeted Base Grant ⁽³⁾⁽⁴⁾	\$[7,820]	\$[7,189]	\$[7,403]	\$[8,801]			

⁽¹⁾ Beginning in fiscal year 2015-16, a school district’s percentage of unduplicated EL/LI Students will be based on a rolling average of such school district’s EL/LI Students enrollment for the then-current fiscal year and the two immediately preceding fiscal years.

⁽²⁾ A.D.A. for the second period of attendance, typically in mid-April of each school year. Prior year A.D.A. used for revenue calculations for districts with declining enrollment.

⁽³⁾ Such amounts represent the targeted amount of Base Grant per unit of A.D.A., including grade span adjustments with respect to grades K-3 and 9-12, and do not include any supplemental and concentration grants under the LCFF. Such amounts were not fully funded in fiscal year 2015-16 and is not expected to be fully funded in fiscal year 2016-17.]

⁽⁴⁾ Targeted fiscal year 2015-16 Base Grant amounts reflect a 1.02% cost of living adjustment from targeted fiscal year 2014-15 Base Grant amounts. Targeted fiscal year 2016-17 Base Grant amounts reflect a 0.00% cost of living adjustment from targeted fiscal year 2015-16 Base Grant amounts. Figures represent projections.

Source: Sacramento City Unified School District

The District received approximately \$347.5 million in aggregate revenues allocated under the LCFF in fiscal year 2015-16, and projects to receive approximately \$[____] million in aggregate revenues under the LCFF in fiscal year 2016-17 (or approximately [____]% of its general fund revenues in fiscal year 2016-17). Such amount includes an estimated \$[____] million in supplemental grants and \$[____] million in concentration grants in fiscal year 2016-17.

Effect of Changes in Enrollment. Changes in local property tax income and A.D.A. affect LCFF districts and community funded districts differently.

In a LCFF district, increasing enrollment increases the total amount distributed under LCFF and thus generally increases a district’s entitlement to State aid, while increases in property taxes do nothing to increase district revenues, but only offset the State aid funding requirement. Operating costs typically increase disproportionately slower than enrollment growth until the point where additional teachers and classroom facilities are needed. Declining enrollment has the reverse effect on LCFF districts, generally resulting in a loss of State aid while operating costs typically decrease slowly until the district decides to lay off teachers, close schools, or initiate other cost-saving measures. Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, and public charter schools, inter-district transfers in or out, and other causes.

In community funded districts, the opposite is generally true: increasing enrollment increases the amount to which the district would be entitled were it a LCFF, but since all LCFF income (and more) is already generated by local property taxes, there is typically no increase in State income. New students impose increased operating costs,

but typically at a slower pace than enrollment growth, and the effect on the financial condition of a community funded district would depend on whether property tax growth keeps pace with enrollment growth. Declining enrollment typically does not reduce property tax income, and has a negligible impact on State aid, but eventually reduces operating costs, and thus can be financially beneficial to a community funded district.

Local Sources of Education Funding

The principal component of local revenues is a school district's property tax revenues, i.e., each district's share of the local 1% property tax, received pursuant to Sections 75 and following and Sections 95 and following of the State Revenue and Taxation Code. California Education Code Section 42238(h) itemizes the local revenues that are counted towards the amount allocated under the LCFF (and formerly, the base revenue limit) before calculating how much the State must provide in State aid. The more local property taxes a district receives, the less State aid it is entitled to receive. Prior to the implementation of the LCFF, a school district whose local property tax revenues exceeded its base revenue limit was entitled to receive no State aid, and received only its special categorical aid which is deemed to include the "basic aid" of \$120 per student per year guaranteed by Article IX, Section 6 of the Constitution. Such districts were known as "basic aid districts." School districts that received some State aid were commonly referred to as "revenue limit districts." The District was a revenue limit district and is now referred to as an LCFF district.

Under the LCFF, local property tax revenues are used to offset up to the entire State aid collection under the new formula; however, community funded districts would continue to receive the same level of State aid as allotted in fiscal year 2012-13. See "—Allocation of State Funding to School Districts: Local Control Funding Formula" herein for more information about the LCFF.

Local property tax revenues account for approximately [___]% of the District's aggregate LCFF income, and are projected to be approximately \$[___] million, or approximately [___]% of total general fund revenue in fiscal year 2016-17. The County is a "Teeter Plan" county, which means that the District is made whole for any delinquencies in payment of property taxes by local property owners. See "SECURITY AND SOURCE OF PAYMENT FOR THE BONDS—Teeter Plan" in the first part of this Official Statement. For a discussion of legal limitations on the ability of the District to raise revenues through local property taxes, see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS" herein.

Other District Revenues

Federal Revenues. The federal government provides funding for several District programs, including special education programs. Federal revenues, most of which are restricted, comprise approximately [___]% (or approximately \$[___] million) of the District's general fund projected revenues for fiscal year 2016-17.

Other State Revenues. In addition to State apportionments for Proposition 98 funding through the Local Control Funding Formula, the District receives other State revenues which comprise approximately [___]% (or approximately \$[___] million) of the District's general fund projected revenues for fiscal year 2016-17. A significant portion of such other State revenues are amounts the District expects to receive from State lottery funds, which may not be used for non-instructional purposes, such as the acquisition of real property, the construction of facilities, or the financing of research. School districts receive lottery funds proportional to their total A.D.A. The District's State lottery revenue is projected to be approximately \$[___] million in fiscal year 2016-17, representing about [___]% of general fund revenues.

Other Local Revenues. In addition to *ad valorem* property taxes, the District receives additional local revenues from items such as interest earnings and other local sources. Other local revenues comprise approximately [___] % (or approximately \$[___] million) of the District's general fund projected revenues for fiscal year 2016-17.

Significant Accounting Policies and Audited Financial Reports

The State Department of Education imposes by law uniform financial reporting and budgeting requirements for K-12 school districts. Financial transactions are accounted for in accordance with the Department of Education's California School Accounting Manual. This manual, according to Section 41010 of the Education Code, is to be

followed by all California school districts, including the District. Significant accounting policies followed by the District are explained in Note 1 to the District's audited financial statements for the fiscal year ended June 30, 2016, which are included as APPENDIX C.

Independently audited financial reports are prepared annually in conformity with generally accepted accounting principles for educational institutions. The annual audit report is generally available about six months after the June 30 close of each fiscal year. Crowe Horwath LLP, Sacramento, California, served as independent auditor to the District for fiscal year ended June 30, 2016. The District considers its audited financial statements to be public information, and accordingly no consent has been sought or obtained from the auditor in connection with the inclusion of such statements in this Official Statement. The auditor has neither audited nor reviewed this Official Statement. The auditor has made no representation in connection with inclusion of the audit herein that there has been no material change in the financial condition of the District since the audit was concluded. The District is required by law to adopt its audited financial statements following a public meeting to be conducted no later than January 31 following the close of each fiscal year.

The following table shows the statement of revenues, expenditures and changes in fund balances for the District's general fund for fiscal years 2012-13 through 2016-17.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
General Fund
Revenues, Expenditures and Fund Balances
Fiscal Year 2012-13 through 2016-17

	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17 ⁽¹⁾
REVENUES					
LCFF/Revenue Limit ⁽²⁾					
State Apportionment	\$167,285,273	\$233,388,541	\$253,388,065	\$279,635,875	
Local Sources/Property Taxes	53,090,769	59,351,680	62,151,276	67,833,718	
Total LCFF/Revenue Limit⁽²⁾	\$220,376,042	\$292,740,680	\$315,539,341	\$347,469,593	
Federal Revenue	47,813,970	47,934,358	43,153,693	41,092,819	
Other State Revenue	103,236,312	52,891,179	62,827,008	105,152,845	
Other Local Revenue	8,470,354	12,249,399	11,130,531	43,437,281	
Total Revenues	\$379,896,678	\$405,815,157	\$432,650,573	\$537,152,538	
EXPENDITURES					
Certificated Salaries	\$160,051,515	\$159,772,198	\$165,315,040	176,005,412	
Classified Salaries	48,975,962	49,708,213	51,468,603	56,705,577	
Employee Benefits	101,434,551	106,058,973	134,164,354	139,255,928	
Books and Supplies	10,711,932	12,645,150	14,881,152	11,082,532	
Services, Other Operating Expenditures	59,986,078	55,459,661	57,364,014	89,605,018	
Capital Outlay	569,142	331,829	2,576,920	21,472,676	
Other (outgo)	34,041	235,930	240,854	394,103	
Debt service	2,177,203	1,997,075	2,821,195	[8,210]	
Total Expenditures	\$383,940,424	\$386,209,029	\$428,832,132	\$494,529,456	
Excess (Deficiency) of Revenues Over Expenditures	(4,043,746)	19,606,128	3,818,441	42,623,082	
Other Financing Sources (Uses):					
Transfers in	\$2,274,988	\$3,550,271	\$3,007,486	\$[18,911,687]	
Transfers Out	-	(1,071,304)	(3,762,319)	[(8,386,451)]	
Proceeds from Obligations/Liabilities	64,608	-	226,249	-	
Net Financing Sources (Uses)	\$2,339,596	\$2,478,967	\$(528,584)	\$10,525,236	
NET CHANGE IN FUND BALANCES	(1,704,150)	22,085,095	3,289,857	53,148,318	
Fund Balance – Beginning	\$21,113,495	\$19,409,345	\$41,494,440	\$44,784,297	
Fund Balance – Ending	\$19,409,345	\$41,494,440	\$44,784,297	\$97,932,615	
Reserve for Economic Uncertainties ⁽⁴⁾	\$8,007,454	\$13,976,133	\$12,763,133	\$18,763,133	

⁽¹⁾ Projected. Columns may not sum to totals due to rounding.

⁽²⁾ Revenue Limit for fiscal year 2012-13. Local Control Funding Formula for fiscal year 2013-14, 2014-15, 2015-16 and 2016-17.

⁽³⁾ The decrease in fund balance represents planned carryover from the previous fiscal year of ARRA, Federal Education Jobs Funds and unrestricted funds to protect the District from anticipated mid-year trigger reductions

⁽⁴⁾ The District must maintain a two percent unrestricted general fund reserve for economic uncertainty.

Source: Audited Financial Reports for fiscal years 2012-13 through 2015-16; District's Second Interim Report, adopted [____], 2017, for fiscal year 2016-17.

The following table shows the general fund balance sheets of the District for the fiscal years 2010-11 through 2015-16.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Summary of General Fund Balance Sheet
as of June 30, 2011, 2012, 2013, 2014, 2015 and 2016

	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
ASSETS						
Cash and Investments						
Cash in County Treasury	\$7,280,382	\$8,287,352	\$9,329,475	\$16,350,865	\$63,791,598	\$[127,548,140]
Cash on Hand and in Banks	-	-	510,691	404,609	584,514	725,049
Cash in Revolving Fund	225,000	225,000	225,000	225,000	225,000	225,000
Cash Awaiting Deposit	231,869	371,914	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-	657,089
Deferred Compensation	7,622,667	8,185,424	2,424,401	-	-	-
Accounts Receivable	105,158,177	105,139,872	84,734,409	69,947,333	28,381,376	6,607,783
Prepaid Expenditures	26,601	2,254	55,686	31,329	38,549	37,239
Due from Other Funds	9,732,779	6,742,101	1,827,097	1,004,606	2,691,876	3,051,544
Due from Grantor Governments	-	-	-	-	-	[24,050,115]
Stores Inventory	130,123	119,219	129,180	127,301	126,019	132,216
	<u>\$130,407,598</u>	<u>\$129,073,136</u>	<u>\$99,235,939</u>	<u>\$88,091,043</u>	<u>\$95,838,932</u>	<u>\$163,034,175</u>
Total Assets						
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$14,137,017	\$14,913,987	\$10,514,617	\$14,459,023	\$26,960,108	\$33,377,290
TRANS Payable	50,000,000	75,000,000	60,000,000	26,000,000	-	-
Deferred Compensation	7,622,667	8,185,424	2,424,401	-	-	-
Deferred revenue ⁽¹⁾	5,062,889	1,767,694	1,709,477	2,343,216	20,620,188	27,910,917
Due to other funds	19,185,601	8,092,536	5,178,099	3,794,364	3,474,339	3,813,353
Total Liabilities	<u>\$96,008,174</u>	<u>\$107,959,641</u>	<u>\$79,826,594</u>	<u>\$46,596,603</u>	<u>\$51,054,635</u>	<u>\$65,101,560</u>
FUND BALANCES						
Total Fund Balances	<u>\$34,399,424</u>	<u>\$21,113,495</u>	<u>\$19,409,345</u>	<u>\$41,494,440</u>	<u>\$44,784,297</u>	<u>\$97,932,615</u>
Total Liabilities and Fund Balances	<u>\$130,407,598</u>	<u>\$129,073,136</u>	<u>\$99,235,939</u>	<u>\$88,091,043</u>	<u>\$95,838,932</u>	<u>\$163,034,175</u>

⁽¹⁾ "Unearned revenue" in Audited Financial Report for fiscal year 2013-14 and 2015-16.
Source: District Audited Financial Report for fiscal years 2010-11 through 2015-16.

District Budget Process and County Review

State law requires school districts to adopt a balanced budget in each fiscal year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. Under current law, a school district governing board must adopt and file with the county superintendent of schools a tentative budget by July 1 in each fiscal year. The District is under the jurisdiction of the Sacramento County Superintendent of Schools (the "County Superintendent").

The County Superintendent must review, conditionally approve or disapprove the budget no later than August 15. The County Superintendent is required to examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget

into compliance with the established standards. If the budget is disapproved, it is returned to the District with recommendations for revision. The District is then required to revise the budget, hold a public hearing thereon, adopt the revised budget and file it with the County Superintendent no later than September 8. Pursuant to State law, the County Superintendent has available various remedies by which to impose and enforce a budget that complies with State criteria, depending on the circumstances, if a budget is disapproved. After approval of an adopted budget, the school district's administration may submit budget revisions for governing board approval.

Subsequent to approval, the County Superintendent will monitor each district under its jurisdiction throughout the fiscal year pursuant to its adopted budget to determine on an ongoing basis if the district can meet its current or subsequent year financial obligations. If the County Superintendent determines that a district cannot meet its current or subsequent year obligations, the County Superintendent will notify the district's governing board of the determination and may then do either or both of the following: (a) assign a fiscal advisor to enable the district to meet those obligations or (b) if a study and recommendations are made and a district fails to take appropriate action to meet its financial obligations, the County Superintendent will so notify the State Superintendent of Public Instruction, and then may do any or all of the following for the remainder of the fiscal year: (i) request additional information regarding the district's budget and operations; (ii) after also consulting with the district's board, develop and impose revisions to the budget that will enable the district to meet its financial obligations; and (iii) stay or rescind any action inconsistent with such revisions. However, the County Superintendent may not abrogate any provision of a collective bargaining agreement that was entered into prior to the date upon which the County Superintendent assumed authority.

A State law adopted in 1991 ("AB 1200") imposed additional financial reporting requirements on school districts, and established guidelines for emergency State aid apportionments. Under the provisions of AB 1200, each school district is required to file interim certifications with the County Superintendent (on December 15, for the period ended October 31, and by mid-March for the period ended January 31) as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal year. The County Superintendent reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A negative certification is assigned to any school district that is deemed unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A school district that receives a qualified or negative certification may not issue tax and revenue anticipation notes or certificates of participation without approval by the County Superintendent in that fiscal year or in the net succeeding year. [The District self-certified with the County Office of Education a positive certification for the first and second interim reports for fiscal year 2016-17.]

The following table summarizes the District's adopted general fund budget for fiscal year 2016-17.

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**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
General Fund Budget for Fiscal Year 2016-17**

	2016-17 Original Adopted Budget	2016-17 First Interim Report	2016-17 Second Interim Report
REVENUES			
LCFF Sources	\$365,331,921	\$364,090,020	
Federal Revenues	45,535,813	46,885,192	
Other State Revenues	74,263,554	88,845,034	
Other Local Revenues	5,901,083	7,124,897	
TOTAL REVENUES	\$491,032,371	\$506,945,144	
EXPENDITURES			
Salaries:			
Certificated Salaries	\$186,397,275	\$187,182,754	
Classified Salaries	58,714,203	59,842,290	
Employee Benefits	149,592,688	150,443,316	
Books and Supplies	20,168,575	22,997,507	
Services and Other Operating Expenditures	62,883,399	64,206,572	
Capital Outlay	17,060,802	30,556,549	
Other Outgo (Transfers of Indirect Costs)	(1,600,327)	(1,590,565)	
Other Outgo (excluding Transfers of Indirect Costs)	-	20,000	
TOTAL EXPENDITURES	\$493,216,616	\$513,658,427	
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	\$1,438,122	\$1,438,122	
Operating Transfers Out	1,730,000	1,592,643	
TOTAL OTHER FINANCING SOURCES (USES)	\$(291,878)	\$(154,521)	
NET INCREASE (DECREASE) IN FUND BALANCE	\$(2,476,122)	\$(6,867,805)	
GENERAL FUND BALANCE JUNE 30 PRIOR YEAR	\$59,087,121	\$75,719,334	
ENDING FUND BALANCE JUNE 30	\$56,610,999	\$68,851,529	

Source: Sacramento City Unified School District Original Adopted Budget, First Interim Report for fiscal year 2016-17, and Second Interim Report for fiscal year 2016-17.

District Debt Structure

Tax and Revenue Anticipation Notes. To address predictable annual cash flow deficits resulting from the different timing of revenues and expenditures, the District has issued tax and revenue anticipation notes in recent years as shown in the table below. The District’s notes are a general obligation of the District, payable from the District’s general fund and any other lawfully available moneys. [The District does not expect to issue a Tax and Revenue Anticipation Note in fiscal year 2016-17.]

<u>Issuance Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>Due Date</u>
12/01/05	\$25,000,000	4.50%	3.150%	12/01/06
12/14/06	24,475,000	4.00	3.300	12/14/07
11/28/07	30,000,000	3.75	3.270	11/28/08
05/01/11	50,000,000	2.25	1.875	11/02/11
04/05/12	75,000,000	2.00	0.480	10/01/12
04/09/13	60,000,000	1.00	0.250	09/26/13
05/22/14	26,000,000	1.00	0.111	09/30/14

Source: Sacramento City Unified School District.

General Obligation Bonds. On October 19, 1999, voters in the District approved by a two-thirds vote a bond measure authorizing the District to issue \$195,000,000 in general obligation bonds, known locally as “Measure E” bonds. The District sold \$50,000,000 of the Measure E bonds on February 10, 2000, \$45,000,000 of the Measure E bonds on March 27, 2001 (the “Series 2001 Bonds”), \$45,000,000 of the Measure E bonds on May 7, 2002 (the “Series 2002 Bonds”), and \$55,000,000 of the Measure E bonds on August 1, 2004 (the “Series 2004 Bonds”). The District refunded a portion of the Series 2001 Bonds and the Series 2002 Bonds with the issuance of its 2011 General Obligation Refunding Bonds (the “2011 Refunding Bonds”) on June 30, 2011. The District also applied a portion of the proceeds of its 2012 General Obligation Refunding Bonds (the “2012 Refunding Bonds”) to refund a portion of the Series 2001 Bonds, the Series 2002 Bonds and the Series 2004 Bonds on June 14, 2012. There is no remaining unissued authorization under Measure E, and the 2011 Refunding Bonds and 2012 Refunding Bonds remain outstanding.

On November 5, 2002, voters in the District approved by 55% or more a bond measure authorizing the District to issue \$225,000,000 in general obligation bonds, known locally as “Measure I” bonds. The District sold \$80,000,000 of the Measure I bonds on March 1, 2003 (the “2002 Series A Bonds”), \$80,000,000 of the Measure I bonds on July 1, 2005 (the “Series 2005 Bonds”), and \$64,997,966 of the Measure I bonds on November 14, 2007 (the “Series 2007 Bonds”). The District applied a portion of the proceeds of its 2012 Refunding Bonds to refund the 2002 Series A Bonds on June 14, 2012. The District refunded a portion of the Series 2005 Bonds with the issuance of its 2014 General Obligation Refunding Bonds (the “2014 Refunding Bonds”) on January 30, 2014, and refunded the remaining outstanding Series 2005 Bonds and a portion of the outstanding Series 2007 Bonds with the issuance of its 2015 General Obligation Refunding Bonds (the “2015 Refunding Bonds”) on January 28, 2015. All of the Measure I Bonds have been issued. A portion of the Series 2007 Bonds, together with the 2012 Refunding Bonds, the 2014 Refunding Bonds and the 2015 Refunding Bonds, remain outstanding.

On November 6, 2012, voters in the District approved by 55% or more two bond measures known locally as “Measure Q” bonds and “Measure R” bonds. Measure Q authorizes the District to issue \$346,000,000 in general obligation bonds. Measure R authorizes the District to issue \$68,000,000 in general obligation bonds. The District sold \$30,000,000 of Measure Q and Measure R bonds on July 16, 2013 (the “2013 Series A Bonds”), \$40,000,000 of Measure Q and Measure R bonds on July 16, 2013 (the “2013 Series B Bonds”), \$66,260,000 of Measure Q bonds on June 4, 2015 (the “2015 Series C-1 Bonds”), \$23,740,000 of Measure Q bonds on June 4, 2015 (the “2015 Series C-2 Bonds”) and \$14,000,000 of Measure Q bonds on June 8, 2016 (the “2016 Series D Bonds”). All remain outstanding. Prior to the issuance of the Bonds, \$[] of the Measure Q bonds and \$[] of the Measure R bonds remain unissued.

The District’s outstanding general obligation bonds as of [_____] 1, 2017 are summarized in the table below. Approximately \$[_____] of the District’s general obligation bonds remain outstanding, not including the Bonds.

<u>Issue Name</u>	<u>Issuance Date</u>	<u>Original Principal Amount</u>	<u>Amount Outstanding</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>
2011 Refunding Bonds	06/30/2011	\$79,585,000	\$64,405,000	2.00-5.50%	2016-2029
2012 Refunding Bonds	06/14/2012	113,245,000	103,345,000	4.00-5.25	2016-2026
2002 Series 2007	11/14/2007	64,997,966	30,457,966	4.55-5.00	2015-2032
2013 Series A	07/16/2013	30,000,000	13,090,000	2.00-5.25	2015-2025
2013 Series B	07/16/2013	40,000,000	40,000,000	5.65	2038
2014 Refunding Bonds	01/15/2014	44,535,000	44,365,000	3.00-5.00	2015-2027
2015 Refunding Bonds	01/28/2015	32,740,000	32,575,000	5.00	2015-2030
2015 Series C-1	06/04/2015	66,260,000	66,260,000	2.00-5.00	2018-2040
2015 Series C-2	06/04/2015	23,740,000	23,740,000	0.70-1.20	2016-2017
2016 Series D	06/08/2016	14,000,000	[_____]	2.00-4.00	2017-2041

Source: Sacramento City Unified School District.

Voter-approved bonds and bonds issued to refund such bonds are payable from a special *ad valorem* property tax authorized to be levied by the County as necessary to repay the amounts coming due in each year. See the table above for a description of principal and interest owed on all bonds outstanding.

Pension Obligations. In June 2000, the District entered into a joint exercise of powers agreement with the Yolo County Office of Education to form the California Administrative Services Authority (“**CASA**”). See “—CASA Pension Program and Pension Program Revenue Bonds” below. In 2002, CASA issued \$6,295,000 of its California Administrative Services Authority 2002 Revenue Bonds (Sacramento City Unified School District Pension Financing) (the “**CASA Bonds**”). CASA loaned a portion of the proceeds of the CASA Bonds to the District under a Loan Agreement (the “**Loan Agreement**”), dated as of January 1, 2002, between the Authority and the District. [The final payment was made January 1, 2017.]

Certificates of Participation. On April 18, 2001, Certificates of Participation (“**2001 COPs**”) of \$43,580,000 were issued with fixed interest rates ranging from 4.1% to 5.0% maturing on March 1, 2031, for the advance refunding of Series 1999C COPs (with a remaining principal obligation of \$29,590,000) and to provide additional capital for construction projects. With the payment of \$30,000,000 to the Escrow Agent to advance refund and defease the District’s 1999C COPs, the 1999C COPs are considered to be defeased, and the obligations have been removed from the District’s financial statements. The 2001 COPs were prepaid with a portion of the proceeds of the Lease Revenue Bonds (as defined below).

On July 11, 2002, the District issued \$58,000,000 of Variable Rate COPs (“**2002 Variable Rate COPs**”) for the advance refunding of 1998 Series A COPs (with a remaining principal amount of \$13,750,000) and 1999 Series D COPs (with a remaining obligation of \$15,480,000) and to provide additional capital for construction projects. With the payment of \$29,230,000 to the Escrow Agent to advance refund and defease the District’s 1998 Series A COPs and the 1999 Series D COPs, the District’s 1998 Series A COPs and the 1999 Series D COPs are considered to be defeased. The 2002 Variable Rate COPs were remarketed on March 14, 2011 in the aggregate principal amount of \$48,020,000. Interest on these Variable Rate COPs was based on the SIFMA Term Floater Rate, determined by a remarketing agent. The 2002 Variable Rate COPs were prepaid with a portion of the proceeds of the Lease Revenue Bonds.

On January 16, 2014, \$44,825,000 of Lease Revenue Refunding Bonds, 2014 Series A were issued by the Sacramento City Schools Joint Powers Financing Authority (the “**Authority**”), simultaneously with \$29,460,000 of Lease Revenue Refunding Bonds, 2014 Series B, issued by the Authority by private placement (collectively, the “**Lease Revenue Bonds**”), to prepay all outstanding 2001 COPs and to purchase all outstanding 2002 Variable Rate COPs on March 1, 2014, the date that the SIFMA Term Floater Rate Mode was scheduled to expire and the date the 2002 Variable Rate COPs became subject to mandatory tender (the “**Mandatory Tender Date**”). The District

purchased all outstanding 2002 Variable Rate COPs on the Mandatory Tender Date with a portion of the proceeds of the Lease Revenue Bonds. The final maturity date for the Lease Revenue Bonds is March 1, 2040. The minimum base rental payment is \$3,147,750 in 2039 and the maximum base rental payment is \$5,529,383 in 2028.

The following table sets forth the annual debt service schedule for the Lease Revenue Bonds.

**Sacramento City Schools Joint Powers Financing Authority
Lease Revenue Refunding Bonds, 2014 Series A and Series B
Annual Debt Service**

Period Ending	Principal	Interest	Total
3/1/2017	\$2,265,000.00	\$3,202,604.00	\$5,467,604.00
3/1/2018	2,355,000.00	3,111,824.00	5,466,824.00
3/1/2019	2,445,000.00	3,017,444.00	5,462,444.00
3/1/2020	2,570,000.00	2,897,014.00	5,467,014.00
3/1/2021	2,695,000.00	2,770,334.00	5,465,334.00
3/1/2022	2,825,000.00	2,637,404.00	5,462,404.00
3/1/2023	2,970,000.00	2,497,974.00	5,467,974.00
3/1/2024	3,115,000.00	2,351,294.00	5,466,294.00
3/1/2025	3,265,000.00	2,197,364.00	5,462,364.00
3/1/2026	3,450,000.00	2,036,298.00	5,486,298.00
3/1/2027	3,635,000.00	1,893,054.50	5,528,054.50
3/1/2028	3,785,000.00	1,744,383.00	5,529,383.00
3/1/2029	3,935,000.00	1,589,576.50	5,524,576.50
3/1/2030	4,100,000.00	1,428,635.00	5,528,635.00
3/1/2031	4,265,000.00	1,260,945.00	5,525,945.00
3/1/2032	2,100,000.00	1,086,506.50	3,186,506.50
3/1/2033	2,185,000.00	1,000,616.50	3,185,616.50
3/1/2034	2,240,000.00	911,250.00	3,151,250.00
3/1/2035	2,350,000.00	799,250.00	3,149,250.00
3/1/2036	2,470,000.00	681,750.00	3,151,750.00
3/1/2037	2,590,000.00	558,250.00	3,148,250.00
3/1/2038	2,720,000.00	428,750.00	3,148,750.00
3/1/2039	2,855,000.00	292,750.00	3,147,750.00
3/1/2040	3,000,000.00	150,000.00	3,150,000.00
Total	\$70,185,000.00	\$40,545,271.00	\$110,730,271.00

Source: Sacramento City Unified School District.

Special Tax Bonds. In January 1992, the District established the Community Facilities District No. 2 (“**CFD No. 2**”) for the purpose of financing new and improved school facilities for students generated by new development within the District. Parcels annexed into CFD No. 2 are assessed a special tax, the proceeds of which are to be used directly for expenditures associated with the authorized purposes of CFD No. 2 or to pay the principal of and interest on bonds issued by the District through CFD No. 2. The special tax, the collection of which must be authorized annually, is due upon the issuance of a parcel’s building permit, and in no case shall continue beyond 30 years. [As of the date hereof, no bonds have been issued by CFD No. 2.]

Other Post-Employment Benefits. In addition to the pension benefits described above, the District provides post-employment health benefits for eligible employees who retire early and certain of their dependents. The amount and length of these benefits depends on a variety of factors, including age at retirement, length of service, and status as a certificated, classified or management employee.

Beginning in fiscal year 2008-09, the District was required to implement Governmental Accounting Standards Board Statement No. 45 (“**GASB 45**”) which directs certain changes in accounting for post-employment healthcare benefits (“**OPEB**”) in order to quantify a government agency’s current liability for future benefit

payments. GASB 45 is directed at quantifying and disclosing OPEB obligations, and does not impose any requirement on public agencies to fund such obligations. On July 18, 2014, Bickmore Risk Management Services completed an evaluation of the District’s obligations as of July 1, 2013.

The report calculates the value of all future benefits already earned by current retirees and current employees, known as the “actuarial accrued liability” (“AAL”). [As of July 1, 2015 the most recent actuarial valuation date, the District had an actuarial accrued liability of approximately \$618.8 million for 3,476 current retirees and beneficiaries and 4,006 additional future participants. For fiscal year 2015-16, the report calculates the AAL to be \$664.9 million. The AAL is an actuarial estimate that depends on a variety of assumptions about future events such as health care costs and beneficiary mortality. Every year, active employees earn additional future benefits, an amount known as the “normal cost”, which is added to the AAL. The report estimated the normal cost at approximately \$17.6 million as of July 1, 2013 and approximately \$18.7 million for the fiscal year beginning June 1, 2015. To the extent that the District has not set aside moneys in an OPEB trust with which to pay these accrued and accruing future liabilities, there is an *unfunded* actuarial accrued liability (“UAAL”). As of July 1, 2015, the report calculated the District’s UAAL to be approximately \$603.1 million. The District currently funds the costs of retiree benefits on a pay-as-you-go basis.] [To be updated]

The annual required contribution (“ARC”) is the amount required if the District were to fund each year’s normal cost plus an annual amortization of the unfunded actuarial accrued liability, assuming the UAAL will be fully funded over a 30-year period. If the amount budgeted and funded in any year is less than the ARC, the difference reflects the amount by which the UAAL is growing. For the fiscal year ending June 30, 2016, the ARC was determined to be approximately \$53.7 million.

In fiscal year 2015-16, the District funded \$[28.3] million in pay-as-you-go expenditures. The District’s fiscal year 2016-17 projected pay-as-you-go expenditure for post-retirement benefits is \$[___] million.

The District contributed funds to the California Employers’ Retiree Benefit Trust (the “CERBT”) in the total recognized value of approximately \$10.3 million as of fiscal year ending June 30, 2015 and \$9.0 million in fiscal year 2015-16. Any additional assets contributed to the CERBT will be applied to offset the AAL and decrease the UAAL as of the District’s next valuation report. The District expects to contribute approximately \$[___] million to the trust in fiscal year 2016-17.

Capital Lease. The District leases office equipment, computers and buses under long-term lease purchase agreements, payable from the general fund of the District. In accordance with generally accepted accounting principles, the District capitalizes these lease purchase agreements within the General Long-Term Debt Account Group. As of June 30, 2016, the schedule of future minimum lease payments was as follows:

<u>Year Ending June 30</u>	<u>Capital Lease Payments</u>
2017	50,263
2018	50,263
2019	50,263
2020	26,287
	<hr/>
Total Payments	\$117,076
Less: Interest Portion	(13,611)
	<hr/>
Net Minimum Lease Payments	\$163,465

Source: Sacramento City Unified School District.

Labor Relations

The District employs [___] full-time-equivalent (“FTE”) certificated (non-management) employees, [___] FTE classified employees, and [___] FTE management and supervisory/other employees. District employees are represented by employee bargaining units as shown in the following table:

**Sacramento City Unified School District
Labor Organizations**

[To be updated.]

<u>Labor Organization</u>	<u>FTE Employees Represented</u> ⁽¹⁾	<u>Contract Expiration</u> ⁽²⁾
Sacramento City Teachers Association	2,029	[June 30, 2016]
Service Employees International Union	1,059	[June 30, 2017]
United Professional Educators	132	[June 30, 2016]
Teamsters	70	[June 30, 2017]
Classified Supervisors Association	10	[June 30, 2017]
Total	3,300	

⁽¹⁾ Excluding vacancies.

⁽²⁾ [The contracts may be renegotiated prior to expiration if revenues for fiscal year 2015-16 exceed certain levels.]

Source: Sacramento City Unified School District

[In 2014, the Sacramento City Teachers Association (SCTA) filed an action against the District alleging that the District altered its members’ benefits unilaterally. The District and SCTA have reached an agreement resolving SCTA’s concerns regarding unit member benefits. The SCTA also filed a claim against the District alleging that the District failed to comply with a Memorandum of Understanding on counselor allocations, and seeks approximately \$2-3 million in addition to compensatory damages. The matter has been submitted to arbitration. The District cannot predict the outcome of the arbitration.] [To be updated]

Retirement Benefits

CalSTRS. The District participates in the State Teachers’ Retirement System (“CalSTRS”) for all full-time and some part-time certificated employees. Contributions to CalSTRS are fixed in statute. In fiscal year 2013-14, teachers contributed 8% of salary to CalSTRS, while school districts contributed 8.25%. In addition to the teacher and school contributions, the State contributed 4.517% of teacher payroll to CalSTRS (calculated on payroll data from two fiscal years ago). Prior to fiscal year 2014-15 and unlike typical defined benefit programs, neither the CalSTRS employer nor the State contribution rate varied annually to make up funding shortfalls or assess credits for actuarial surpluses. The State does pay a surcharge when the teacher and school district contributions are not sufficient to fully fund the basic defined benefit pension (generally consisting of 2% of salary for each year of service at age 60 referred to herein as “pre-enhancement benefits”) within a 30-year period. However, this surcharge does not apply to systemwide unfunded liability resulting from recent benefit enhancements.

As of June 30, 2015, an actuarial valuation (the “2015 CalSTRS Actuarial Valuation”) for the entire CalSTRS defined benefit program showed an estimated unfunded actuarial liability of \$76.2 billion, an increase of approximately \$3.48 billion from the June 30, 2014 valuation. The funded ratios of the actuarial value of valuation assets over the actuarial accrued liabilities as of June 30, 2015, June 30, 2014 and June 30, 2013, based on the actuarial assumptions, were approximately 68.5%, 68.5% and 66.9%, respectively. Future estimates of the actuarial unfunded liability may change due to market performance, legislative actions and other experience that may differ from the actuarial assumptions used for the CalSTRS valuation. The following are certain of the actuarial assumptions set forth in the 2015 CalSTRS Actuarial Valuation: measurement of accruing costs by the “Entry Age Normal Actuarial Cost Method,” 7.50% investment rate of return, 4.50% interest on member accounts, 3.75% projected wage growth, and 3.00% projected inflation. The 2015 CalSTRS Actuarial Valuation also assumes that all members hired on or after January 1, 2013 are subject to the provisions of PEPR (as defined herein). See “—California Public Employees’ Pension Reform Act of 2013” below for a discussion of the pension reform measure signed by the Governor in August 2012 expected to help reduce future pension obligations of public employers with respect to employees hired on or after January 1, 2013.

On February 1, 2017, the State Teachers’ Retirement Board voted to adopt revised actuarial assumptions reflecting members’ increasing life expectancies and current economic trends. The revised assumptions include a

decrease from 7.50% to a 7.25% investment rate of return for the June 30, 2016 actuarial valuation, a decrease from 7.25% to a 7.00% investment rate of return for the June 30, 2017 actuarial valuation, a decrease from 3.75% to a 3.50% projected wage growth, and a decrease from 3.00% to a 2.75% price inflation factor. Due to the revised actuarial assumptions, among other factors, CalSTRS projects that the June 30, 2016 actuarial valuation will reflect a decrease in overall funded ratio of its defined benefit program from 68.5% to approximately 64% based on the actuarial value of assets.

As indicated above, there was no required contribution from teachers, schools districts or the State to fund the unfunded actuarial liability for the CalSTRS defined benefit program and only the State legislature can change contribution rates. The 2015 CalSTRS Actuarial Valuation noted that, as of June 30, 2015, the contribution rate, inclusive of contributions from the teachers, the school districts and the State, was equivalent to 33.439% over the next 30 years.

As part of the 2014-15 State Budget, the Governor signed Assembly Bill 1469 which implements a new funding strategy for CalSTRS, increasing the employer contribution rate in fiscal year 2014-15 from 8.25% to 8.88% of covered payroll. Such rate would increase by 1.85% beginning in fiscal year 2015-16 until the employer contribution rate is 19.10% of covered payroll as further described below. Teacher contributions will also increase from 8.00% to a total of 10.25% of pay, phased in over the next three years. The State’s total contribution will also increase from approximately 3% in fiscal year 2013-14 to 6.30% of payroll in fiscal year 2016-17, plus the continued payment of 2.5% of payroll annual for a supplemental inflation protection program for a total of 8.80%. In addition, AB 1469 provides the State Teachers Retirement Board with authority to modify the percentages paid by employers and employees for fiscal year 2021-22 and each fiscal year thereafter to eliminate the CalSTRS unfunded liability by June 30, 2046. The State Teachers Retirement Board would also have authority to reduce employer and State contributions if they are no longer necessary.

Pursuant to Assembly Bill 1469, school districts’ contribution rates will increase in accordance with the following schedule:

Effective Date (July 1)	School District Contribution Rate
2016	12.58%
2017	14.43
2018	16.28
2019	18.13
2020	19.10

Source: Assembly Bill 1469.

The District’s employer contribution to CalSTRS from the general fund for fiscal years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 were \$14,823,475, \$14,075,308, \$14,021,893, \$15,447,858, and \$19,820,280 respectively. The District projects employer contributions to CalSTRS of approximately \$[___] million for fiscal year 2016-17. With the implementation of AB 1469, the District anticipates that its contributions to CalSTRS will increase in future fiscal years as compared to prior fiscal years.

CalSTRS produces a comprehensive annual financial report and actuarial valuations which include financial statements and required supplementary information. Copies of the CalSTRS comprehensive annual financial report and actuarial valuations may be obtained from CalSTRS. The information presented in these reports is not incorporated by reference in this Official Statement.

CalPERS. The District also participates in the California Public Employees’ Retirement System (“CalPERS”) for all full-time and some part-time classified employees. Classified school personnel who are employed four or more hours per day may participate in CalPERS. All qualifying classified employees of K-12 school districts in the State are members in CalPERS, and all of such districts participate in the same plan. As such, all such districts share the same contribution rate in each year. However, unlike school districts’ participating in CalSTRS, the school districts’ contributions to CalPERS fluctuate each year and include a normal cost component

and a component equal to an amortized amount of the unfunded liability. Accordingly, the District cannot provide any assurances that the District's required contributions to CalPERS in future years will not significantly vary from any current projected levels of contributions to CalPERS.

According to the CalPERS Schools Pool Actuarial Valuation as of June 30, 2015, the CalPERS Schools plan had a funded ratio of 77.5% on a market value of assets basis. The funded ratio, on a market value basis, as of June 30, 2014, June 30, 2013, June 30, 2012, June 30, 2011 and June 30, 2010 was 86.6%, 80.5%, 75.5%, 78.7% and 69.5%, respectively. According to the actuarial valuation as of June 30, 2014, the latest increase in the funded ratio was mainly due to the investment return for 2013-14 being greater than expected. On April 17 2013, the CalPERS Board of Administration approved a recommendation changing the CalPERS amortization and smoothing policies intended to reduce volatility in employer contribution rates. Beginning with the June 30, 2015 valuation, CalPERS employs an amortization and smoothing policy that will apportion all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a five-year period (as compared to the previous policy of spreading investment returns over a 15-year period with experience gains and losses paid for over a rolling 30-year period). In November 2015, the CalPERS Board of Administration approved a proposal pursuant to which the discount rate would be reduced by a minimum of 0.05 percentage points to a maximum of 0.25 percentage points in years when investment returns outperform the then-current discount rate of 7.5% by at least four percentage points. In December 2016, the CalPERS Board of Administration voted to lower the discount rate from 7.5% to 7.375% for fiscal year 2017-18, 7.25% for fiscal year 2018-19, and 7.0% beginning fiscal year 2019-20. The new discount rates will take effect beginning July 1, 2017 for the State and July 1, 2018 for school districts. The change in the assumed rate of return is expected to result in increases in the District's normal costs and unfunded actuarial liabilities.

In April 2016, CalPERS approved an increase to the contribution rate for school districts from 11.847% during fiscal year 2015-16 to 13.888% during fiscal year 2016-17. In February of 2014, the CalPERS Board of Administration adopted actuarial demographic assumptions that take into account greater life expectancies of public employees. Such assumptions are expected to increase costs for the State and public agency employers (including school districts), which costs will be amortized over 20 years and phased in over three years beginning in fiscal year 2014-15 for the State and amortized over 20 years and phased in over five years beginning in fiscal year 2016-17 for the employers. These new assumptions will apply beginning with the June 30, 2015 valuation for the schools pool, setting employer contribution rates for fiscal year 2016-17. CalPERS estimates that the new demographic assumptions could cost public agency employers up to 9% of payroll for safety employees and up to 5% of payroll for miscellaneous employees at the end of the five year phase-in period. To the extent, however, that future experiences differ from CalPERS' current assumptions, the required employer contributions may vary.

The District is required to contribute toward CalPERS, at a State-determined percentage of CalPERS-eligible salaries. For fiscal year 2015-16, the contribution percentage was 11.847% and is 13.888% for fiscal year 2016-17. The District's total general fund employer contributions to CalPERS for fiscal years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 were \$6,640,921, \$6,381,013, \$6,471,351, \$6,954,207, and \$7,577,683 respectively. The District projects employer contributions to CalPERS of approximately \$[___] million for fiscal year 2016-17. With the change in actuarial assumptions described above, the District anticipates that its contributions to CalPERS will increase in future fiscal years as the increased costs are phased in. The implementation of PEPR (see "California Public Employees' Pension Reform Act of 2013" below), however, is expected to help reduce certain future pension obligations of public employers with respect to employees hired on or after January 1, 2013. The District cannot predict the impact these changes will have on its contributions to CalPERS in future years.

CalPERS produces a comprehensive annual financial report and actuarial valuations that include financial statements and required supplementary information. Copies of the CalPERS comprehensive annual financial report and actuarial valuations may be obtained from CalPERS Financial Services Division. The information presented in these reports is not incorporated by reference in this Official Statement.

California Public Employees' Pension Reform Act of 2013. The Governor signed the California Public Employee's Pension Reform Act of 2013 (the "**Reform Act**" or "**PEPRA**") into law on September 12, 2012. The Reform Act affects both CalSTRS and CalPERS, most substantially as they relate to new employees hired after January 1, 2013 (the "**Implementation Date**"). As it pertains to CalSTRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age, increasing the eligibility for the 2% "age

factor” (the percent of final compensation to which an employee is entitled to for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. For non-safety CalPERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor from age 55 to 62 and also increases the eligibility requirement for the maximum age factor of 2.5% to age 67.

The Reform Act also implements certain other changes to CalPERS and CalSTRS including the following: (a) all new participants enrolled in CalPERS and CalSTRS after the Implementation Date are required to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (b) CalSTRS and CalPERS are both required to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (currently 12 months for CalSTRS members who retire with 25 years of service), and (c) “pensionable compensation” is capped for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution and benefit base for members participating in Social Security or 120% for CalSTRS and CalPERS members not participating in social security.

The District is unable to predict what the amount of State pension liabilities will be in the future, or the amount of the contributions which the District may be required to make (except as already announced). CalSTRS and CalPERS are more fully described in Notes 8 and 9 to the District’s financial statements attached hereto as “APPENDIX C – FINANCIAL STATEMENTS OF THE DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2016.”

GASB 67 and 68. In June 2012, the Governmental Accounting Standards Board approved a pair of related statements, GASB 67, Financial Reporting for Pension Plans (“**GASB 67**”), which addresses financial reporting for pension plans, and GASB 68, Accounting and Financial Reporting for Pensions (“**GASB 68**”), which establishes new accounting and financial reporting requirements for governments that provide their employees with pensions. The guidance contained in these statements change how governments calculate and report the costs and obligations associated with pensions. GASB 67 replaced requirements of GASB 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, for most public employee pension plans, and GASB 68 replaced the requirements of GASB 27, Accounting for Pensions by State and Local Governmental Employers, for most government employers. The new statements also replaced the requirements of GASB 50, Pension Disclosures, for those governments and pension plans. Certain of the major changes include: (i) the inclusion of unfunded pension liabilities on the government’s balance sheet (such unfunded liabilities typically just included as notes to the government’s financial statements); (ii) full pension costs would be shown as expenses regardless of actual contribution levels; (iii) lower actuarial discount rates would be required to be used for most plans for certain purposes of the financial statements, resulting in increased liabilities and pension expenses; and (iv) shorter amortization periods for unfunded liabilities would be required to be used for certain purposes of the financial statements, which generally would increase pension expenses. GASB 67 took effect in fiscal years beginning after June 15, 2013, and GASB 68 took effect in fiscal years beginning after June 15, 2014. For more information regarding the District’s pension liability, see Notes 8 and 9 of the District’s financial statements attached hereto as “APPENDIX C – FINANCIAL STATEMENTS OF THE DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2016.”

Accrued Vacation. The long-term portion of accumulated and unpaid employee vacation for the District as of June 30, 2016, was \$7.9 million.

Restricted Maintenance Reserve Account

As a condition to receiving State modernization or construction funds, the District has agreed to fund a restricted maintenance reserve account in the general fund each year for 20 years. For fiscal years 2015-16 and 2016-17, the minimum amount required to be deposited into the account is the lesser of 3% of the total general fund expenditures for that fiscal year, or the amount the District deposited into the account in fiscal year 2014-15. For fiscal year 2015-16, the District funded a maintenance reserve contribution of approximately \$[___] million or [___]% of the general fund expenditures.

Insurance, Risk Pooling and Joint Powers Arrangement

The District is a member of the Schools Insurance Authority (the “SIA”), a Joint Powers Authority (a “JPA”) which operates as a common risk management and insurance program for property and liability coverage. In June 2004, the Board of Education terminated its relationship with CASA, also a JPA. CASA was intended to offer an alternative retirement system for certain District personnel.

The District is also a member of the California Schools Vision Coalition and the California Schools Dental Coalition.

CASA Pension Program and Pension Program Revenue Bonds

Formation of CASA and the Pension System. In June 2000, the District entered into a joint exercise of powers agreement with the Yolo County Office of Education to form CASA, a State “joint powers authority,” in order to provide administrative services to its members and to offer an alternative retirement system to replace CalPERS and Social Security for certain electing District classified personnel. See “Retirement Benefits” above. In order to participate in the CASA retirement system, District employees took a leave of absence from the District to become employed by CASA, and were contracted back to the District to work in their old positions and functions. Under applicable laws, so long as a public employer offers an acceptable alternative to, and does not participate in, CalPERS and Social Security, neither the employer nor its employees are required to contribute to those systems. By recapturing the Social Security contributions, CASA expected to be able to afford enhanced retirement benefits compared to CalPERS, and thus to attract and retain highly qualified staff for the District.

On April 1, 2004, the Board notified CASA that it intended to terminate the District’s Operating Agreement under which CASA provided staff services to the District, effectively returning those employees to District employment as of July 1, 2004. The District no longer has any employees working for or through CASA.

Since July 1, 2004, the District has resumed making ordinary contributions to CalPERS and Social Security for its former CASA employees. In a settlement agreement with CalPERS reached in January 2007, the District has also agreed to enroll former CASA employees retroactively into CalPERS for the time they were employed by CASA. The retroactive adjustments have been completed and payment to CALPERS for the additional service credit has been made.

Charter Schools

Charter schools operate as autonomous public schools, under charter from a school district, county office of education, or the State Board of Education, with minimal supervision by the local school district. Charter schools receive revenues from the State and from the District for each student enrolled, and thus effectively reduce revenues available for students enrolled in District schools. The District is also required to accommodate charter school students originating in the District in facilities comparable to those provided to regular District students.

Thirteen charter high schools currently operate in the District’s boundaries, four of which are dependent and nine of which are directly funded. One dependent charter elementary school also operates in the District’s boundaries. For the directly-funded schools, the District pays revenue in lieu of property taxes up to the LCFF amount for charter students originating within the District. For fiscal year 2016-17, the District expects to make in-lieu payments in an amount equal to approximately \$[___] million.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Limitations on Revenues

On June 6, 1978, California voters approved Proposition 13 (“**Proposition 13**”), which added Article XIII A to the State Constitution (“**Article XIII A**”). Article XIII A limits the amount of any *ad valorem* tax on real property to 1% of the full cash value thereof, except that additional *ad valorem* taxes may be levied to pay debt service on (i) indebtedness approved by the voters prior to July 1, 1978, (ii) bonded indebtedness for the acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness, and (iii) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% of the voters of the district, but only if certain accountability measures are included in the proposition. The Measure Q authorization and Measure R authorization under which the Bonds are issued were approved pursuant to clause (iii). Article XIII A defines full cash value to mean “the county assessor’s valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership have occurred after the 1975 assessment.” This full cash value may be increased at a rate not to exceed 2% per year to account for inflation.

Article XIII A has subsequently been amended to permit reduction of the “full cash value” base in the event of declining property values caused by damage, destruction or other factors, to provide that there would be no increase in the “full cash value” base in the event of reconstruction of property damaged or destroyed in a disaster and in other minor or technical ways.

County of Orange v. Orange County Assessment Appeals Board No. 3. Section 51 of the Revenue and Taxation Code permits county assessors who have reduced the assessed valuation of a property as a result of natural disasters, economic downturns or other factors, to subsequently “recapture” such value (up to the pre-decline value of the property) at an annual rate higher than 2%, depending on the assessor’s measure of the restoration of value of the damaged property. The constitutionality of this procedure was challenged in a lawsuit brought in 2001 in the Orange County Superior Court, and in similar lawsuits brought in other counties, on the basis that the decrease in assessed value creates a new “base year value” for purposes of Proposition 13 and that subsequent increases in the assessed value of a property by more than 2% in a single year violate Article XIII A. On appeal, the California Court of Appeal upheld the recapture practice in 2004, and the State Supreme Court declined to review the ruling, leaving the recapture law in place.

Legislation Implementing Article XIII A. Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1989.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the 2% annual adjustment are allocated among the various jurisdictions in the “taxing area” based upon their respective “situs.” Any such allocation made to a local agency continues as part of its allocation in future years.

Beginning in the 1981-82 fiscal year, assessors in the State no longer record property values on tax rolls at the assessed value of 25% of market value which was expressed as \$4 per \$100 assessed value. All taxable property is now shown at full market value on the tax rolls. Consequently, the tax rate is expressed as \$1 per \$100 of taxable value. All taxable property value included in this Official Statement is shown at 100% of market value (unless noted differently) and all tax rates reflect the \$1 per \$100 of taxable value.

Article XIII B of the California Constitution

An initiative to amend the State Constitution entitled “Limitation of Government Appropriations” was approved on September 6, 1979, thereby adding Article XIII B to the State Constitution (“**Article XIII B**”). Under Article XIII B state and local governmental entities have an annual “appropriations limit” and are not permitted to spend certain moneys which are called “appropriations subject to limitation” (consisting of tax revenues, state subventions and certain other funds) in an amount higher than the “appropriations limit.” Article XIII B does not affect the appropriation of moneys which are excluded from the definition of “appropriations subject to limitation,” including debt service on indebtedness existing or authorized as of January 1, 1979, or bonded indebtedness subsequently approved by the voters. In general terms, the “appropriations limit” is to be based on certain 1978-79 expenditures, and is to be adjusted annually to reflect changes in consumer prices, populations, and services provided by these entities. Among other provisions of Article XIII B, if these entities’ revenues in any year exceed the amounts permitted to be spent, the excess would have to be returned by revising tax rates or fee schedules over the subsequent two years.

The District’s budgeted appropriations limit from “proceeds of taxes” (sometimes referred to as the “**Gann limit**”) for the 2015-16 fiscal year are equal to the allowable limit of approximately \$[___] million, and estimates an appropriations limit for fiscal year 2016-17 of approximately \$[___] million. Any proceeds of taxes received by the District in excess of the allowable limit are absorbed into the State’s allowable limit.

Article XIII C and Article XIII D of the California Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the “Right to Vote on Taxes Act.” Proposition 218 added to the California Constitution Articles XIII C and XIII D (“**Article XIII C**” and “**Article XIII D**,” respectively), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the “Title and Summary” of Proposition 218 prepared by the California Attorney General, Proposition 218 limits “the authority of local governments to impose taxes and property-related assessments, fees and charges.” Among other things, Article XIII C establishes that every tax is either a “general tax” (imposed for general governmental purposes) or a “special tax” (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIII C further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A of the California Constitution and special taxes approved by a two-thirds vote under Article XIII A, Section 4. Article XIII D deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIII C or XIII D will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District levies a special tax in connection with the establishment of CFD No. 2 for the purpose of providing for and financing certain facilities. The District does not impose any other taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic 1% *ad valorem* property tax levied and collected by the County pursuant to Article XIII A of the California Constitution. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

Statutory Limitations

On November 4, 1986, State voters approved Proposition 62, an initiative statute limiting the imposition of new or higher taxes by local agencies. The statute (a) requires new or higher general taxes to be approved by two-thirds of the local agency’s governing body and a majority of its voters; (b) requires the inclusion of specific information in all local ordinances or resolutions proposing new or higher general or special taxes; (c) penalizes local agencies that fail to comply with the foregoing; and (d) required local agencies to stop collecting any new or higher general tax adopted after July 31, 1985, unless a majority of the voters approved the tax by November 1,

1988.

Appellate court decisions following the approval of Proposition 62 determined that certain provisions of Proposition 62 were unconstitutional. However, the California Supreme Court upheld Proposition 62 in its decision on September 28, 1995 in Santa Clara County Transportation Authority v. Guardino. This decision reaffirmed the constitutionality of Proposition 62. Certain matters regarding Proposition 62 were not addressed in the Supreme Court's decision, such as whether the decision applies retroactively, what remedies exist for taxpayers subject to a tax not in compliance with Proposition 62, and whether the decision applies to charter cities.

Proposition 98 and Proposition 111

On November 8, 1988, voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "**Accountability Act**"). The Accountability Act changed State funding of public education below the university level, and the operation of the State's Appropriations Limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (collectively, "**K-14 districts**") at a level equal to the greater of (a) the same percentage of general fund revenues as the percentage appropriated to such districts in 1986-87, which percentage is equal to 40.9%, or (b) the amount actually appropriated to such districts from the general fund in the previous fiscal year, adjusted for growth in enrollment and inflation.

Since the Accountability Act is unclear in some details, there can be no assurance that the Legislature or a court might not interpret the Accountability Act to require a different percentage of general fund revenues to be allocated to K-14 districts than the 40.9%, or to apply the relevant percentage to the State's budgets in a different way than is proposed in the Governor's Budget. In any event, the Governor and other fiscal observers expect the Accountability Act to place increasing pressure on the State's budget over future years, potentially reducing resources available for other State programs, especially to the extent the Article XIII B spending limit would restrain the State's ability to fund such other programs by raising taxes.

The Accountability Act also changes how tax revenues in excess of the State Appropriations Limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 districts. Such transfer would be excluded from the Appropriations Limit for K-14 districts and the K-14 school Appropriations Limits for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIII B surplus. The maximum amount of excess tax revenues which could be transferred to schools is 4% of the minimum State spending for education mandated by the Accountability Act, as described above.

On June 5, 1990, California voters approved Proposition 111 (Senate Constitutional Amendment 1), which further modified the Constitution to alter the spending limit and education funding provisions of Proposition 98. Most significantly, Proposition 111 (1) liberalized the annual adjustments to the spending limit by measuring the "change in the cost of living" by the change in State per capita personal income rather than the Consumer Price Index, and specified that a portion of the State's spending limit would be adjusted to reflect changes in school attendance; (2) provided that 50% of the "excess" tax revenues, determined based on a two-year cycle, would be transferred to K-14 school districts with the balance returned to taxpayers (rather than the previous 100% but only up to a cap of 4% of the districts' minimum funding level), and that any such transfer to K-14 school districts would not be built into the school districts' base expenditures for calculating their entitlement for State aid in the following year and would not increase the State's appropriations limit; (3) excluded from the calculation of appropriations that are subject to the limit appropriations for certain "qualified capital outlay projects" and certain increases in gasoline taxes, sales and use taxes, and receipts from vehicle weight fees; (4) provided that the Appropriations Limit for each unit of government, including the State, would be recalculated beginning in the 1990-91 fiscal year, based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Senate Constitutional Amendment 1 had been in effect; and (5) adjusted the Proposition 98 formula that guarantees K-14 school districts a certain amount of general fund revenues, as described below.

Under prior law, K-14 school districts were guaranteed the greater of (a) 40.9% of general fund revenues (the "first test") or (b) the amount appropriated in the prior year adjusted for changes in the cost of living (measured

as in Article XIII B by reference to per capita personal income) and enrollment (the “second test”). Under Proposition 111, school districts would receive the greater of (a) the first test, (b) the second test or (c) a third test, which would replace the second test in any year when growth in per capita general fund revenues from the prior year was less than the annual growth in State per capita personal income. Under the third test, school districts would receive the amount appropriated in the prior year adjusted for change in enrollment and per capita general fund revenues, plus an additional small adjustment factor. If the third test were used in any year, the difference between the third test and the second test would become a “credit” to be paid in future years when general fund revenue growth exceeds personal income growth.

Proposition 30

On November 6, 2012, voters approved Proposition 30, also referred to as the Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment. Proposition 30 temporarily (a) increased the personal income tax on certain of the State’s income taxpayers by one to three percent for a period of seven years beginning with the 2012 tax year and ending with the 2019 tax year, and (b) increased the sales and use tax by one-quarter percent for a period of four years beginning on January 1, 2013 and ending with the 2016 tax year. The revenues generated from such tax increases are included in the calculation of the Proposition 98 minimum funding guarantee (see “– Proposition 98 and Proposition 111” above). The revenues generated from such temporary tax increases are deposited into a State account created pursuant to Proposition 30 (the Education Protection Account), and 89% of the amounts therein are allocated to school districts and 11% of the amounts therein are allocated to community college districts.

The Proposition 30 tax increases are temporary and expire at the end of the 2016 and 2019 tax years. The District cannot predict the effect the loss of the revenues generated from such temporary tax increases will have on total State revenues and the effect on the Proposition 98 formula for funding schools.

Applications of Constitutional and Statutory Provisions

The application of Proposition 98 and other statutory regulations has become increasingly difficult to predict accurately in recent years. For a discussion of how the provisions of Proposition 98 have been applied to school funding see “DISTRICT FINANCIAL MATTERS – State Funding of Education; State Budget Process.”

Proposition 2

Proposition 2, which included certain constitutional amendments to the Rainy Day Fund and, upon its approval, triggered the implementation of certain provisions which could limit the amount of reserves that may be maintained by a school district, was approved by the voters in the November 2014 election.

Rainy Day Fund. The Proposition 2 constitutional amendments related to the Rainy Day Fund (i) require deposits into the Rainy Day Fund whenever capital gains revenues rise to more than 8% of general fund tax revenues; (ii) set the maximum size of the Rainy Day Fund at 10% of general fund revenues; (iii) for the next 15 years, require half of each year’s deposit to be used for supplemental payments to pay down the budgetary debts or other long-term liabilities and, thereafter, require at least half of each year’s deposit to be saved and the remainder used for supplemental debt payments or savings; (iv) allow the withdrawal of funds only for a disaster or if spending remains at or below the highest level of spending from the past three years; (v) require the State to provide a multiyear budget forecast; and (vi) create a Proposition 98 reserve (the Public School System Stabilization Account) to set aside funds in good years to minimize future cuts and smooth school spending. The State may deposit amounts into such account only after it has paid all amounts owing to school districts relating to the Proposition 98 maintenance factor for fiscal years prior to fiscal year 2014-15. The State, in addition, may not transfer funds to the Public School System Stabilization Account unless the State is in a Test 1 year under Proposition 98 or in any year in which a maintenance factor is created.

SB 858. Senate Bill 858 (“**SB 858**”) became effective upon the passage of Proposition 2. SB 858 includes provisions which could limit the amount of reserves that may be maintained by a school district in certain circumstances. Under SB 858, in any fiscal year immediately following a fiscal year in which the State has made a

transfer into the Public School System Stabilization Account, any adopted or revised budget by a school district would need to contain a combined unassigned and assigned ending fund balance that (a) for school districts with an A.D.A. of less than 400,000 students, is not more than two times the amount of the reserve for economic uncertainties mandated by the Education Code, or (b) for school districts with an A.D.A. that is more than 400,000 students, is not more than three times the amount of the reserve for economic uncertainties mandated by the Education Code. In certain cases, the county superintendent of schools may grant a school district a waiver from this limitation on reserves for up to two consecutive years within a three-year period if there are certain extraordinary fiscal circumstances.

The District, which has an A.D.A. of less than 400,000 students, is required to maintain a reserve for economic uncertainty in an amount equal to 3% of its general fund expenditures and other financing uses. The District does not expect SB 858 to adversely affect its ability to pay the principal of and interest on the Bonds as and when due.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C, Article XIII D, as well as Propositions 62, 98, 111 and 218, were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted, further affecting District revenues or the District's ability to expend revenues.

APPENDIX B

THE ECONOMY OF THE DISTRICT

The District encompasses a large portion of the City of Sacramento (the “City”), small portions of the cities of Rancho Cordova and Elk Grove, and adjacent unincorporated areas of Sacramento County. The following economic data for the City and County are presented for information purposes only. The Bonds are not a debt or obligation of the City or the County, and taxes to pay the Bonds are levied only on taxable property located within the District.

Population

The population of the City and County from 2000 through 2016 is provided in the table below.

POPULATION GROWTH City of Sacramento and County of Sacramento 2000 through 2016

Year	City of Sacramento		County of Sacramento	
	Population	Annual % Change	Population	Annual % Change
2000	407,018	–	1,223,499	–
2001	412,918	1.4%	1,248,072	2.0%
2002	423,084	2.5	1,279,588	2.5
2003	429,918	1.6	1,307,189	2.2
2004	436,799	1.6	1,331,910	1.9
2005	442,662	1.3	1,350,523	1.4
2006	445,774	0.7	1,365,214	1.1
2007	452,711	1.6	1,380,172	1.1
2008	458,965	1.4	1,394,510	1.0
2009	463,633	1.0	1,406,168	0.8
2010	466,488	0.6	1,418,788	0.9
2011	469,967	0.7	1,429,653	0.8
2012	472,264	0.5	1,440,456	0.8
2013	474,710	0.5	1,452,666	0.8
2014	477,613	0.6	1,465,654	0.9
2015	482,110	0.9	1,481,803	1.1
2016	485,683 ⁽¹⁾	0.7	1,495,297 ⁽¹⁾	0.9

⁽¹⁾ Provisional estimate.

Source: California Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2001-2010 with 2000 & 2010 Census Counts for City and County of Sacramento for years 2000-2009; California Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, 2011–2016, with 2010 Census Benchmark for City and County of Sacramento for years 2010-2016.

Employment

Set forth in the tables below is information on the County's wage and salary employment, civilian labor force, and unemployment.

ANNUAL AVERAGE WAGE AND SALARY EMPLOYMENT County of Sacramento 2010 through 2015⁽²⁾

Industry	Employment ⁽¹⁾					
	2010	2011	2012	2013	2014	2015 ⁽²⁾
Agriculture	2,700	2,500	2,600	2,600	2,600	2,600
Mining & Logging	100	100	200	200	200	200
Construction	23,500	22,600	22,800	27,000	28,600	30,700
Manufacturing	19,700	20,400	21,300	20,800	20,900	20,900
Transportation, Warehousing & Public Utilities	81,700	11,500	12,300	13,000	13,000	13,700
Information	13,200	12,600	11,600	11,300	10,000	10,100
Financial Activities	32,100	30,500	30,900	31,500	30,900	32,800
Professional and Business Services	76,300	78,000	83,100	85,900	89,400	87,800
Education and Health Services	68,300	70,300	71,400	88,700	94,400	98,500
Leisure and Hospitality	48,700	49,500	50,300	53,200	56,100	58,200
Other Services	19,900	19,700	19,500	19,500	20,300	20,700
Government	164,100	159,900	156,300	156,200	160,700	162,700
Total	550,300	477,600	482,300	509,900	527,100	538,900

⁽¹⁾ Employment is reported by place of work: it does not include persons involved in labor-management disputes. Figures are rounded to the nearest hundred. Columns may not sum to totals due to rounding.

⁽²⁾ Most current information available.

Source: California State Department of Employment Development, Labor Market Information Division.

CIVILIAN LABOR FORCE, EMPLOYMENT AND UNEMPLOYMENT
County of Sacramento
Annual Averages, 2001 through 2016

Year	Civilian Labor Force	Employed Labor Force ⁽¹⁾	Unemployed Labor Force ⁽²⁾	Unemployment Rate ⁽³⁾
2001	624,700	596,400	28,300	4.5%
2002	645,500	609,000	36,500	5.7
2003	657,000	618,300	38,700	5.9
2004	661,600	624,400	37,200	5.6
2005	665,600	632,500	33,100	5.0
2006	670,500	638,600	31,900	4.8
2007	676,800	640,000	36,800	5.4
2008	680,500	631,700	48,800	7.2
2009	681,700	605,000	76,800	11.3
2010	684,700	597,700	87,000	12.7
2011	680,700	598,600	82,000	12.1
2012	682,900	611,400	71,400	10.5
2013	680,000	620,200	59,800	8.8
2014	679,700	630,400	49,300	7.3
2015	689,000	647,600	41,400	6.0
2016	707,400	669,200	38,200	5.4

⁽¹⁾ Includes persons involved in labor-management trade disputes.

⁽²⁾ Includes all persons without jobs who are actively seeking work.

⁽³⁾ This rate is computed from unrounded data: it may differ from rates computed from rounded figures in this table.

Source: California State Department of Employment Development, Labor Market Information Division.

Major Employers

The table below represents the largest employers in the City as set forth in the City of Sacramento Comprehensive Annual Financial Report for fiscal year ended June 30, 2015.

LARGEST EMPLOYERS City of Sacramento

<u>Company</u>	<u>Type of Business</u>	<u>Employees</u>
State of California	Government	74,329
Sacramento County	Government	10,598
University of California, Davis Health System	Healthcare	9,706
U.S. Government	Government	9,668
Sutter Health Sacramento Sierra Region	Managed Healthcare	8,817
San Juan Unified School District	Education	7,523
Kaiser Permanente	Managed Healthcare	6,464
Dignity Health	Healthcare	6,286
Intel Corporation	Technology	6,200
Elk Grove Unified School District	Education	5,758
City of Sacramento	Government	4,262

Source: City of Sacramento Comprehensive Annual Financial Report for fiscal year ended June 30, 2015.

Construction Activity

The following tables provide a summary of annual estimated building permit valuations and number of residential building permits for calendar years 2011 through 2015, for the City and for the County.

BUILDING PERMIT ACTIVITY

City of Sacramento 2011 through 2015

	2011	2012	2013	2014	2015
Valuation (\$000)					
Residential	\$144,453	\$146,026	\$165,065	\$169,479	\$307,232
Non-Residential	169,148	141,264	187,775	216,051	288,312
TOTAL	\$313,601	\$287,290	\$352,840	\$385,530	\$595,544
Dwelling Units					
Single Family	65	169	251	257	435
Multiple family	234	286	31	160	813
TOTAL	299	455	282	417	1,248

Source: Construction Industry Research Board.

BUILDING PERMIT ACTIVITY

County of Sacramento 2011 through 2015

	2011	2012	2013	2014	2015
Valuation (\$000)					
Residential	\$425,498	\$440,750	\$603,992	\$570,733	\$897,360
Non-Residential	402,839	366,948	424,136	524,071	651,429
TOTAL	\$828,637	\$807,698	\$1,028,128	\$1,094,804	\$1,548,789
Dwelling Units					
Single Family	727	1,290	1,764	1,547	2,358
Multiple family	606	343	145	226	815
TOTAL	1,333	1,633	1,909	1,773	3,173

Source: Construction Industry Research Board.

Commercial Activity

The following tables show taxable sales within the City and the County for 2010 through 2014.

TAXABLE SALES City of Sacramento 2010 through 2014 (\$000)

	2010 ⁽¹⁾	2011 ⁽¹⁾	2012 ⁽¹⁾	2013 ⁽¹⁾	2014 ⁽¹⁾
Motor Vehicle & Parts Dealers	\$259,294	\$282,738	\$338,082	\$388,898	\$397,302
Home Furnishings & Appliance Stores	232,782	223,797	203,543	203,675	254,332
Building Material & Garden Equipment	249,593	304,603	258,469	303,311	296,075
Food & Beverage Stores	282,078	291,616	295,149	299,456	320,301
Gasoline Stations	484,980	574,763	612,199	599,365	578,764
Clothing & Clothing Accessories Stores	319,555	331,037	339,108	340,610	329,495
General Merchandise Stores	484,713	500,631	504,732	513,841	505,521
Food Service s& Drinking Places	687,669	718,749	762,531	796,733	848,980
Other Retail Group	455,716	475,042	487,314	506,059	505,414
Total Retail Stores	\$3,456,380	\$3,702,978	\$3,801,126	\$3,951,948	\$4,036,184
All Other Outlets	1,491,067	1,588,997	1,670,192	1,752,173	1,827,038
Total All Outlets	\$4,947,448	\$5,291,975	\$5,471,319	\$5,704,121	\$5,863,222

⁽¹⁾ Columns may not sum to totals due to rounding.
Source: California State Board of Equalization.

TAXABLE SALES
County of Sacramento
2010 through 2014
(\$000)

	2010	2011	2012	2013	2014
Motor Vehicle & Parts Dealers	1,618,580	1,875,269	2,266,802	2,586,596	2,797,532
Furniture & Home Furnishings Stores	248,592	264,527	278,066	307,647	340,187
Electronics & Appliance Stores	598,142	585,468	606,913	641,067	664,145
Building Material & Garden Equipment	911,945	994,959	1,024,765	1,155,301	1,168,008
Food & Beverage Stores	854,810	900,349	916,005	923,645	959,756
Health & Personal Care Stores	346,264	394,957	412,707	420,284	425,648
Gasoline Stations	1,537,994	1,831,391	1,935,830	1,899,358	1,857,065
Clothing & Clothing Accessories Stores	786,230	800,952	855,369	905,514	921,913
Sporting Goods, Hobby, Musical Instruments, & Book Stores	441,373	439,845	443,795	463,641	448,255
General Merchandise Stores	1,959,729	2,016,537	2,076,421	2,124,820	2,157,986
Miscellaneous Store Retailers	543,302	553,313	563,728	581,804	593,179
Nonstore Retailers	103,390	101,914	132,031	214,417	244,464
Food Services & Drinking Places	1,665,337	1,743,327	1,854,027	1,946,913	2,071,554
Total Retail Stores	11,615,687	12,502,808	13,366,459	14,171,006	14,649,693
All Other Outlets	5,288,841	5,500,957	5,723,389	5,926,089	6,412,208
Total All Outlets⁽¹⁾	16,904,528	18,003,765	19,089,848	20,097,095	21,061,901

⁽¹⁾ Columns may not sum to totals due to rounding.
Source: California State Board of Equalization.

Income

The following tables provide a summary of per capita personal income for the County, the State, and the United States, and personal income and annual percent change for the County, for the calendar years shown.

PER CAPITA PERSONAL INCOME 2000 through 2015

Year	Sacramento County	California	United States
2000	\$29,691	\$33,391	\$30,602
2001	31,018	34,091	31,540
2002	31,484	34,306	31,815
2003	32,685	35,381	32,692
2004	34,005	37,244	34,316
2005	35,184	39,046	35,904
2006	36,910	41,693	38,144
2007	37,938	43,182	39,821
2008	38,870	43,786	41,082
2009	38,085	41,588	39,376
2010	38,453	42,411	40,277
2011	40,098	44,852	42,453
2012	41,913	47,614	44,266
2013	42,676	48,125	44,438
2014	43,944	49,985	46,049
2015	46,539	53,741	48,112

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

PERSONAL INCOME
2000 through 2015
(in thousands)

Year	Sacramento County	Annual Percent Change
2000	\$36,518,147	-
2001	39,276,988	7.6%
2002	40,962,722	4.3
2003	43,423,556	6.0
2004	45,869,878	5.6
2005	47,878,798	4.44
2006	50,550,671	5.6
2007	52,398,021	3.7
2008	54,201,689	3.4
2009	53,647,258	(1.0)
2010	54,673,384	1.9
2011	57,564,251	5.3
2012	60,721,694	5.5
2013	62,440,643	2.8
2014	65,126,187	4.3
2015	69,870,482	7.3

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

APPENDIX C

**FINANCIAL STATEMENTS OF THE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

APPENDIX D

PROPOSED FORM OF OPINION OF BOND COUNSEL

[To Come.]

APPENDIX E

FORM OF CONTINUING DISCLOSURE CERTIFICATE

THIS CONTINUING DISCLOSURE CERTIFICATE (the “Disclosure Certificate”), dated as of _____, 2017, is executed and delivered by the Sacramento City Unified School District (the “District”) in connection with the issuance of \$ _____ aggregate principal amount of Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E (the “Measure Q Bonds”) and Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C (the “Measure R Bonds” and together with the Measure Q Bonds, the “Bonds”). The Bonds are being issued pursuant to a resolution (the “Resolution”) adopted by the Board of Education of the District on [April 6], 2017, and in accordance with the terms of a Paying Agent Agreement, dated as of May 1, 2017 (the “Paying Agent Agreement”), by and between the District and the County of Sacramento, as paying agent (the “Paying Agent”). The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Securities and Exchange Commission Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Paying Agent Agreement, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

“Annual Report” shall mean any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

“Beneficial Owner” shall mean any person which has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

“Dissemination Agent” shall mean Capitol Public Finance Group, LLC, or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

“Holder” shall mean the person in whose name any Bond shall be registered.

“Listed Events” shall mean any of the events listed in Section 5(a) or (b) of this Disclosure Certificate.

“MSRB” shall mean the Municipal Securities Rulemaking Board or any other entity designated or authorized by the Securities and Exchange Commission to receive reports pursuant to the Rule. Until otherwise designated by the MSRB or the Securities and Exchange Commission, filings with the MSRB are to be made through the Electronic Municipal Market Access (EMMA) website of the MSRB, currently located at <http://emma.msrb.org>.

“Participating Underwriter” shall mean Stifel, Nicolaus & Company, Incorporated, or the original underwriter of the Bonds required to comply with the Rule in connection with offering of the Bonds.

“Rule” shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than nine (9) months after the end of the District’s fiscal year (presently June 30), which date is April 1, commencing with the Annual Report for the fiscal year of the District ending June 30, 2017, provide to the Participating Underwriter and to the MSRB an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. Each Annual Report must be submitted in electronic format, accompanied by such identifying information as is

prescribed by the MSRB, and may include by reference other information as provided in Section 4 of this Disclosure Certificate; provided that the audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. Neither the Paying Agent nor the Dissemination Agent shall have any duties or responsibilities with respect to the contents of the Annual Report. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(e).

(b) Not later than fifteen (15) Business Days prior to the date specified in subsection (a) for providing the Annual Report to the MSRB, the District shall provide the Annual Report to the Dissemination Agent and the Paying Agent (if the Paying Agent is not the Dissemination Agent). If by such date, the Dissemination Agent has not received a copy of the Annual Report, the Dissemination Agent shall contact the District and the Paying Agent to determine if the District is in compliance with the first sentence of this subsection (b).

(c) If the District is unable to provide the Annual Report to the MSRB by the date required in subsection (a) of this Section, the District shall send a notice in a timely manner to the MSRB through the EMMA website in substantially the form attached as Exhibit A.

(d) If the Annual Report is delivered to the Dissemination Agent for filing, the Dissemination Agent shall file a report with the District and (if the Dissemination Agent is not the Paying Agent) the Paying Agent certifying that the Annual Report has been provided pursuant to this Disclosure Certificate and stating the date it was provided to the MSRB.

SECTION 4. Content of Annual Reports. The District's Annual Report shall contain or include by reference the following:

(a) Audited financial statements of the District for the preceding fiscal year, prepared in accordance with the laws of the State of California and including all statements and information prescribed for inclusion therein by the Controller of the State of California. If the District's audited financial statements are not available by the time the Annual Report is required to be provided to the MSRB pursuant to Section 4(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be provided to the MSRB in the same manner as the Annual Report when they become available.

(b) Adopted budget of the District for the current fiscal year, or a summary thereof, and the first Interim Financial Report submitted to the District's governing board in accordance with Education Code Section 42130 (or its successor provision) together with any supporting materials submitted to the governing board.

(c) To the extent not included in the audited financial statement or annual budget of the District as indicated in paragraphs (a) and (b) above, the Annual Report shall also include the following:

1. The Average Daily Attendance for the District for the last completed fiscal year.
2. Assessed Value of taxable property within the District for the current fiscal year.
3. In the event that the Teeter Plan is not in effect, information regarding the Secured Tax Charge and Delinquency for the prior year.

(d) In addition to any of the information expressly required to be provided under subsections (a), (b) and (c) of this Section, the District shall provide such further information, if any, as may be necessary to make the specifically required statements, in the light of the circumstances under which there are made, not misleading.

Any or all of the items listed above may be set forth in one or a set of documents or may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the MSRB through the EMMA website. If the document included by

reference is a final official statement, it must be available from the MSRB. The District shall clearly identify each such other document so included by reference.

SECTION 5. Reporting of Significant Events.

(a) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds not later than ten business days after the occurrence of the event:

1. Principal and interest payment delinquencies;
2. Unscheduled draws on debt service reserves reflecting financial difficulties;
3. Unscheduled draws on credit enhancements reflecting financial difficulties;
4. Substitution of credit or liquidity providers, or their failure to perform;
5. Adverse tax opinions or issuance by the Internal Revenue Service of proposed or final determination of taxability or of a Notice of Proposed Issue (IRS Form 5701 TEB);
6. Tender offers;
7. Defeasances;
8. Rating changes; or
9. Bankruptcy, insolvency, receivership or similar event of the obligated person.

Note: for the purposes of the event identified in subparagraph (9), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(b) The District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material, not later than ten business days after the occurrence of the event:

1. Unless described in paragraph 5(a)(5), other material notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
2. Modifications to rights of Bond holders;
3. Optional, unscheduled or contingent Bond calls;
4. Release, substitution, or sale of property securing repayment of the Bonds, if any;
5. Non-payment related defaults;
6. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake

such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms; or

7. Appointment of a successor or additional paying agent or the change of name of a paying agent.

(c) The District shall give, or cause to be given, in a timely manner, notice of a failure to provide the annual financial information on or before the date specified in Section 3, as provided in Section 3(b).

(d) Whenever the District obtains knowledge of the occurrence of a Listed Event described in Section 5(b), the District shall determine if such event would be material under applicable federal securities laws.

(e) If the District learns of the occurrence of a Listed Event described in Section 5(a), or determines that knowledge of a Listed Event described in Section 5(b) would be material under applicable federal securities laws, the District shall within ten business days of occurrence file a notice of such occurrence with the MSRB in electronic format, accompanied by such identifying information as is prescribed by the MSRB. Notwithstanding the foregoing notice of the Listed Event described in subsections 5(a)(7) or 5(b)(3) need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to Holders of affected Bonds pursuant to the Resolution.

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(e).

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Disclosure Certificate. The Dissemination Agent may resign by providing thirty days written notice to the District and the Paying Agent. The Dissemination Agent shall have no duty to prepare any report nor shall the Dissemination Agent be responsible for filing any report not provided to it by the District in a timely manner and in a form suitable for filing. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to the Disclosure Certificate. The District hereby appoints Capitol Public Finance Group, LLC, as the initial Dissemination Agent.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and

(c) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation)

of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(c), and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate; provided that any such action may be instituted only in Superior Court of the State of California in and for the County of Sacramento or in U.S. District Court in or nearest to the County. The sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance, provided, that any such action may be instituted only in Superior Court of the State of California in and for the County of Sacramento or in U.S. District Court in or nearest to the County.

SECTION 11. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriter and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 12. Governing Law. This Disclosure Certificate is made in the State of California and is to be construed under the Constitution and laws of the State of California, except where federal law applies.

SECTION 13. Counterparts. This Disclosure Certificate may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Date: _____, 2017

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By _____
Chief Business Officer

CONTINUING DISCLOSURE EXHIBIT A

**FORM OF NOTICE TO THE MUNICIPAL SECURITIES RULEMAKING BOARD
OF FAILURE TO FILE ANNUAL REPORT**

Name of Issuer: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Name of Bond Issue: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2012 (MEASURE Q), 2017
SERIES E

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2012 (MEASURE R), 2017
SERIES C

Date of Issuance: _____, 2017

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by Section 4 of the Continuing Disclosure Certificate of the District, dated the Date of Issuance. [The District anticipates that the Annual Report will be filed by _____.]

Dated: _____

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By _____ [to be signed only if filed]

APPENDIX F

**COUNTY OF SACRAMENTO
INVESTMENT POLICIES AND PRACTICES
AND INVESTMENT POOL QUARTERLY REPORT**

The following information has been furnished by the Director of Finance, County of Sacramento. It describes (i) the policies applicable to investment of District funds, including bond proceeds and tax levies, and funds of other agencies held by the Director of Finance and (ii) the composition, carrying amount, market value and other information relating to the investment pool. Further information may be obtained directly from the Director of Finance, 700 H. Street, Suite 1710, Sacramento, California 95814.

The Board of Supervisors (the “Board”) of the County last adopted an investment policy (the “County Investment Policy”) in December 2016. State law requires the Board to approve any changes to the investment policy.

APPENDIX G

BOOK-ENTRY ONLY SYSTEM

The information in this APPENDIX G has been provided by DTC for use in securities offering documents, and the District takes no responsibility for the accuracy or completeness thereof. The District cannot and does not give any assurances that DTC, DTC Participants or Indirect Participants will distribute to the beneficial owners either (a) payments of interest, principal or premium, if any, with respect to the Bonds or (b) certificates representing ownership interest in or other confirmation of ownership interest in the Bonds, or that they will so do on a timely basis or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC. As used in this appendix, "Securities" means the Bonds, "Issuer" means the District, and "Agent" means the Paying Agent. The District notes that it will issue one fully registered certificate for each maturity of the Bonds in the principal amount of such maturity, and suggests that this is what the first numbered paragraph below intends to convey.

1. The Depository Trust Company ("**DTC**"), New York, NY, will act as securities depository for the securities (the "**Securities**"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Security certificate will be issued for each issue of the Securities, each in the aggregate principal amount of such issue, and will be deposited with DTC. If, however, the aggregate principal amount of any issue exceeds \$500 million, one certificate will be issued with respect to each \$500 million of principal amount, and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("**Direct Participants**") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("**DTCC**"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("**Indirect Participants**"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("**Beneficial Owner**") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive

certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Securities with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Securities may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Securities, such as redemptions, tenders, defaults, and proposed amendments to the Security documents. For example, Beneficial Owners of Securities may wish to ascertain that the nominee holding the Securities for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

6. Redemption notices shall be sent to DTC. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Securities unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Securities will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from Issuer or Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, Agent, or Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of Issuer or Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as depository with respect to the Securities at any time by giving reasonable notice to Issuer or Agent. Under such circumstances, in the event that a successor depository is not obtained, Security certificates are required to be printed and delivered.

10. Issuer may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

PAYING AGENT AGREEMENT

between the

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT,
County of Sacramento California

and

COUNTY OF SACRAMENTO, CALIFORNIA,
as Paying Agent

Dated as of May 1, 2017

Relating to the

\$ _____
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2012
(MEASURE Q), 2017 SERIES E

\$ _____
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2012
(MEASURE R), 2017 SERIES C

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PAYING AGENT AGREEMENT

This PAYING AGENT AGREEMENT, made and entered into as of May 1, 2017, by and between the SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, a school district duly formed and existing under and by virtue of the Constitution and Laws of the State of California (the "District"), and the COUNTY OF SACRAMENTO, CALIFORNIA, as paying agent (the "Paying Agent"),

W I T N E S S E T H:

WHEREAS, two elections (each, the "Election of 2012") were duly called and regularly held in the District on November 6, 2012, pursuant to Sections 15100 and 15264 and following of the Education Code of the State of California, at which a bond proposition summarized as follows was submitted to the electors of the District (Measure Q and Measure R, respectively):

"To better prepare students for college and careers by upgrading classrooms, science labs, computer systems and technology; renovating heating and ventilation systems; reducing costs through energy efficiency; improving student safety and security systems; repairing roofs, floors, walkways, bathrooms, electrical, plumbing and sewer systems; shall Sacramento City Unified School District issue \$346 million in bonds with independent citizen oversight, no money for administrator salaries, and mandatory annual audits to guarantee funds are spent properly to benefit local children?"

"To improve the health and safety of children, repair playgrounds and playfields to meet modern safety standards, improve physical education facilities and bathrooms, improve irrigation systems and water drainage to reduce water consumption, remove asbestos, lead paint and other unsafe conditions and to upgrade kitchen facilities to improve nutrition and nutritional education for children, shall the Sacramento City Unified School District issue \$68 million of bonds, with independent Citizen's Oversight and no money for administrator salaries?"

and

WHEREAS, passage of said propositions required a 55% affirmative vote of the votes cast therein, and at least 55% of the votes cast on said propositions were in favor of issuing said bonds; and

WHEREAS, \$30,000,000 aggregate principal amount of said bonds, designated "Sacramento City Unified School District General Obligation Bonds (Measures Q and R) (Election of 2012), 2013 Series A (Tax-Exempt)" have heretofore been issued and sold, of which \$18,425,953 was allocated to the Measure Q authorization and \$11,574,047 was allocated to the Measure R authorization; and

WHEREAS, \$40,000,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measures Q and R) (Election of 2012), 2013 Series B (Qualified School Construction Bonds) (Taxable)” have heretofore been issued and sold, of which \$24,474,047 was allocated to the Measure Q authorization and \$15,525,953 was allocated to Measure R authorization; and

WHEREAS, \$66,260,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measure Q) (Election of 2012), 2015 Series C-1 (Tax-Exempt)” have heretofore been issued and sold; and

WHEREAS, \$23,740,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds (Measure Q) (Election of 2012), 2015 Series C-2 (Taxable)” have heretofore been issued and sold; and

WHEREAS, \$14,000,000 aggregate principal amount of said bonds, designated “Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2016 Series D” have heretofore been issued and sold; and

WHEREAS, the Superintendent of Schools of the County has jurisdiction over the District; and

WHEREAS, by its resolution duly adopted on April 6, 2017, the Board of Education of the District has authorized the issuance of a portion of said bonds in one or more series in an aggregate principal amount not exceeding \$85,000,000 of said bonds of Measure Q and \$40,900,000 of said bonds of Measure R, pursuant to Article 4.5 of Chapter 3, of Part 1 of Division 2 of Title 5 of the Government Code of the State (the “Government Code”), and other applicable provisions of law, including applicable provisions of the Education Code of the State (the “Education Code”); and

WHEREAS, a school district is authorized by Sections 53506 and following of the Government Code to issue and sell its bonds by a negotiated (or private) sale to an underwriter; Section 53508.7 of the Government Code limits a private sale to bonds sold pursuant to Sections 15140 or 15146 of the Education Code of the State (the “Education Code”); Section 15140(b) of the Education Code requires that for a school district to issue its own bonds without the county’s participation, the board of supervisors of the county must first approve the procedures; and the Board of Supervisors of the County, by its resolution adopted on April 11, 2017, has expressly authorized the District to proceed with a negotiated sale of its bonds under Section 53508.7 of the Government Code and Section 15140(b) of the Education Code; and

WHEREAS, the District has not received a qualified or negative certification on its most recent interim report; and

WHEREAS, the District has found and determined, and by execution hereof so represents, that all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and entering into of this Paying Agent Agreement do exist, have happened and have been performed in regular and due

time, form and manner as required by law, and the parties hereto are now duly authorized to execute and enter into this Paying Agent Agreement; and

NOW, THEREFORE, in order to provide for the payment of the Bonds and the performance and observance by the District of all the covenants, agreements and conditions herein and in the Bonds contained; to secure the acknowledgement and consent of Director of Finance of the County to the payment arrangements provided for herein; and in consideration of the mutual covenants and agreements contained herein, and for other valuable consideration to both parties, the District and the Paying Agent hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.01. Definitions. Unless the context otherwise requires, the terms defined in this Section 1.01 shall, for all purposes hereof and of any amendment hereof or supplement hereto and of the Bonds and of any certificate, opinion, request or other document mentioned herein or therein, have the meanings defined herein, the following definitions to be equally applicable to both the singular and plural forms of any of the terms defined herein:

(a) General Definitions.

“Board of Education” shall mean the Board of Education of the District.

“Bondowner” or “Owner” shall mean the person in whose name any Bond shall be registered.

“Bonds” shall mean all of the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E and Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C issued hereunder, without regard to subseries name or number, interest payment mechanism, or tax treatment of interest thereon.

“Business Day” shall mean any day of the week other than a Saturday or a Sunday on which the Paying Agent is not required or authorized to remain closed, and on which the New York Stock Exchange is open for business.

“Chief Business Officer” shall mean the Chief Business Officer of the District.

“Code” shall mean the Internal Revenue Code of 1986, as the same shall be hereafter amended, and any regulations heretofore issued or which shall be hereafter issued by the United States Department of the Treasury thereunder.

“Continuing Disclosure Certificate” shall mean that certain Continuing Disclosure Certificate executed and delivered by the District, dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

“County” shall mean the County of Sacramento, State of California.

“Current Interest Bond” shall mean any Bond issued under Section 2.02 hereof, the interest on which is payable on each Interest Payment Date to maturity or redemption prior to maturity.

“Director of Finance” shall mean the Director of Finance of the County. The “Office of the Director of Finance” shall mean the Office of the Director of Finance of the County, in Sacramento, California.

“District” shall mean the Sacramento City Unified School District, located in the County.

“Interest and Sinking Fund” shall mean the Interest and Sinking Fund of the District administered by the Director of Finance, established pursuant to State law.

“Interest Payment Date” shall mean February 1 and August 1 of each year. The first Interest Payment Date shall be February 1, 2018.

“Law” shall mean Chapters 1 and 1.5 of Part 10 of Division 1 of Title 1 of the Education Code of the State, and other applicable provisions of law.

“Opinion of Counsel” shall mean a written opinion of counsel of recognized national standing in the field of law relating to municipal bonds, appointed and paid by the District.

“Owner.” See “Bondowner” defined herein.

“Paying Agent” shall mean the Director of Finance of the County of Sacramento, as initial paying agent, registrar, and transfer agent with respect to the Bonds, its successors and assigns and any other corporation or association which may at any time be substituted in its place as provided in Section 6.02 hereof.

“Paying Agent Agreement” shall mean this agreement, by and between the District and the Paying Agent.

“Record Date” shall mean the 15th day of the month preceding any Interest Payment Date. The first Record Date shall be January 15, 2018.

“State” shall mean the State of California.

“Tax Certificate” shall mean the Tax Certificate concerning certain matters pertaining to the use of proceeds of the Bonds, executed and delivered by the District on the date of issuance of the Bonds, including all exhibits attached thereto, as such certificate may from time to time be modified or supplemented in accordance with the terms thereof.

“2017 Series C Bonds” means the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C.

“2017 Series E Bonds” shall mean the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E.

“Written Order of the District” or “Written Request of the District” shall mean an instrument in writing, signed by the Superintendent of the District, the Chief Business Officer/Associate Superintendent, Business Services of the District, or by any other officer of the District authorized in writing for the purpose by either of said officers or by the Board of Education of the District.

ARTICLE II

THE BONDS

Section 2.01. Authorization and Designation. The Bonds are issued for, and the proceeds of sale thereof shall be used exclusively for, the purposes approved by the voters of the District on November 6, 2012, in the bond measures known locally as “Measure Q” and “Measure R” as authorized by Resolution No. 2715, adopted by the Board of Education of the District on July 19, 2012. The Bonds shall be issued in fully registered form, without coupons.

Section 2.02. Current Interest Bonds; Terms. (a) The Bonds are issued under this Paying Agent Agreement as Current Interest Bonds, upon terms further described in this section. The Bonds issued under this section shall be named the “Sacramento City Unified School District General Obligation Bonds Election of 2012 (Measure Q), 2017 Series E” and “Sacramento City Unified School District General Obligation Bonds Election of 2012 (Measure R), 2017 Series C” for the purposes described in Section 2.01

(a) Date of Bonds. The Bonds shall be dated as of the date of issuance thereof, May ____, 2017.

(b) Denominations. The Bonds shall be issued in the denomination of \$5,000 principal amount or any integral multiple thereof. No Bond shall mature on more than one maturity date.

(c) Payment of Principal. (i) The Bonds shall mature on the dates in each of the years and principal amounts and bear interest at the annual rates of interest shown below:

2017 SERIES E BONDS

Maturity (August 1)	Principal Amount	Interest Rate
------------------------	---------------------	------------------

* Term Bond

2017 SERIES C BONDS

Maturity (August 1)	Principal Amount	Interest Rate
------------------------	---------------------	------------------

* Term Bond

The principal and any redemption premium of the Bonds shall be payable in lawful money of the United States of America to the Owner thereof, upon the surrender thereof at the office of the Paying Agent or at such other location as the Paying Agent shall designate, on or after the maturity date thereof or upon redemption prior to maturity as provided in Section 4.01 hereof.

(d) Payment of Interest. The Bonds shall bear interest at the respective rates shown in the table in subdivision (c) above, payable on February 1 and August 1 of each year, commencing February 1, 2018, until payment of the principal amount thereof. Each Bond authenticated and registered on any date prior to the close of business on the first Record Date shall bear interest from the date of said Bond. Each Bond authenticated during the period between any Record Date and the close of business on its corresponding Interest Payment Date shall bear interest from such Interest Payment Date. Any other Bond shall bear interest from the Interest Payment Date immediately preceding the date of its authentication. If, at the time of authentication of any Bond, interest is in default on outstanding Bonds, such Bond shall bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment on the outstanding Bonds. Interest on the Bonds shall be calculated on the basis of a 360-day year consisting of twelve 30-day months.

The interest on the Bonds shall be payable in lawful money to the person whose name appears on the bond registration books of the Paying Agent as the Owner thereof as of the close of business on the applicable Record Date for each Interest Payment Date, whether or not such day is a Business Day. Payment of the interest on any Bond shall be made by check or draft mailed by first class mail on each Interest Payment Date (or on the following Business Day, if the Interest Payment Date does not fall on a Business Day) to such Owner at such Owner's

address as it appears on such registration books or at such address as the Owner may have filed with the Paying Agent for that purpose; or upon written request of the Owner of Current Interest Bonds aggregating not less than \$1,000,000 in principal amount, given no later than the Record Date immediately preceding the applicable Interest Payment Date, by wire transfer in immediately available funds to an account maintained in the United States at such wire address as such Owner shall specify in its written notice. So long as Cede & Co. or its registered assigns shall be the registered owner of any of the Bonds, payment shall be made thereto by wire transfer as provided in Section 2.05(d) hereof.

Section 2.03. Form and Registration of Bonds. (a) The Bonds, the Paying Agent's certificate of authentication and registration, and the form of assignment to appear thereon shall be in substantially the forms, respectively, attached hereto as Exhibit A, with necessary or appropriate variations, omissions and insertions as permitted or required by this Paying Agent Agreement (provided that if a portion of the text of any Bond is printed on the reverse of the bond, the following legend shall be printed on the bond: "THE PROVISIONS OF THIS BOND ARE CONTINUED ON THE REVERSE HEREOF AND SUCH CONTINUED PROVISIONS SHALL FOR ALL PURPOSES HAVE THE SAME EFFECT AS THOUGH FULLY SET FORTH AT THIS PLACE.").

(b) The Bonds when issued shall be registered in the name of "Cede & Co.," as nominee of The Depository Trust Company, New York, New York, and shall be initially issued as one bond for each of the maturities of the Bonds, in the principal amounts set forth in the table in Section 2.02. The Depository Trust Company is hereby appointed depository for the Bonds and registered ownership of the Bonds may not thereafter be transferred except as provided in Sections 2.05 and 2.06 hereof.

Section 2.04. Execution and Authentication of Bonds. The Bonds shall be signed by the manual or facsimile signatures of the President of the Board of Education and countersigned by the manual or facsimile signature of the Clerk or Secretary of the Board of Education. Each Bond shall be authenticated by a manual signature of a duly authorized officer of the Paying Agent. Only such of the Bonds as shall bear thereon a certificate of authentication and registration in the form set forth in Exhibit A, executed by the Paying Agent, shall be valid or obligatory for any purpose or entitled to the benefits of this Paying Agent Agreement, and such certificate of the Paying Agent shall be conclusive evidence that the Bonds so authenticated have been duly authenticated and delivered hereunder and are entitled to the benefits of this Paying Agent Agreement.

Section 2.05. Book-Entry System. (a) The Bonds shall be initially issued and registered as provided in Section 2.03(b) hereof. Registered ownership of the Bonds, or any portion thereof, may not thereafter be transferred except:

(i) To any successor of Cede & Co., as nominee of The Depository Trust Company, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this Section (a "substitute depository"); provided, that any successor of Cede & Co., as nominee of The Depository Trust Company or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the Director of Finance, upon (1) the resignation of The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the Director of Finance to substitute another depository for The Depository Trust Company (or its successor) because The Depository Trust Company or its successor (or any substitute depository or its successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person as provided below, upon (1) the resignation of The Depository Trust Company or its successor (or substitute depository or its successor) from its functions as depository, or (2) a determination by the Director of Finance to remove The Depository Trust Company or its successor (or any substitute depository or its successor) from its functions as depository.

(b) In the case of any transfer pursuant to clause (i) or clause (ii) of subsection (a) hereof, upon receipt of the outstanding Bonds by the Paying Agent, together with a Written Request of the District, a new Bond for each maturity shall be executed and delivered pursuant to the procedures described in Section 2.06 hereof in the aggregate principal amount of the Bonds then outstanding, registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such Written Request of the District. In the case of any transfer pursuant to clause (iii) of subsection (a) hereof, upon receipt of the outstanding Bonds by the Paying Agent together with a Written Request of the District, new Bonds shall be executed and delivered in such denominations numbered in the manner determined by the Paying Agent and registered in the names of such persons as are requested in such Written Request of the District, subject to the limitations of Section 2.02 and the receipt of such a Written Request of the District, and thereafter, the Bonds shall be transferred pursuant to the provisions set forth in Section 2.06 of this Paying Agent Agreement; provided, that the Paying Agent shall not be required to deliver such new Bonds within a period of fewer than 60 days.

(c) The Director of Finance, the District and the Paying Agent shall be entitled to treat the person in whose name any Bond is registered as the Owner thereof, notwithstanding any notice to the contrary received by the Director of Finance, the District or the Paying Agent, and the Director of Finance, the District and the Paying Agent shall have no responsibility for transmitting payments to, communicating with, notifying, or otherwise dealing with any beneficial owners of the Bonds. Neither the Director of Finance, the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to the beneficial owners or to any other party including The Depository Trust Company or its successor (or substitute depository or its successor), except as the owner of any Bonds.

(d) So long as the outstanding Bonds are registered in the name of Cede & Co. or its registered assigns, the Director of Finance, the District and the Paying Agent shall cooperate with Cede & Co., as sole Owner, or its registered assigns, in effecting payment of the principal of and interest on the Bonds by arranging for payment in such manner that funds for

such payments are properly identified and are made immediately available (e.g., by wire transfer) on the date they are due.

Section 2.06. Transfer of Bonds upon Termination of Book-Entry System. In the event that at any time the Bonds shall no longer be registered in the name of Cede & Co. as a result of the operation of Section 2.05 hereof, then the procedures contained in this Section 2.06 shall apply.

Any Bond may, in accordance with its terms, be transferred upon the books required to be kept pursuant to the provisions of Section 2.08 hereof by the person in whose name it is registered, in person or by the duly authorized attorney of such person, upon surrender of such Bond to the Paying Agent for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Paying Agent.

Whenever any Bond or Bonds shall be surrendered for transfer, the designated District officials shall execute (as provided in Section 2.04 hereof) and the Paying Agent shall authenticate and deliver a new Bond or Bonds of the same maturity, for a like aggregate principal amount and bearing the same rate or rates of interest. The Paying Agent shall require the payment by the Bondowner requesting any such transfer of any tax or other governmental charge required to be paid with respect to such transfer.

No transfer of Bonds shall be required to be made by the Paying Agent during the period from the close of business on the Record Date next preceding any Interest Payment Date or redemption date to and including such Interest Payment Date or redemption date.

Section 2.07. Exchange of Bonds. Bonds may be exchanged at the office of the Paying Agent in Sacramento, California, or such other place as the Paying Agent shall designate, for a like aggregate principal amount of Bonds of other authorized denominations of the same maturity and interest rate. The Paying Agent shall require the payment by the Bondowner requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. No exchange of Bonds shall be required to be made by the Paying Agent during the period from the close of business on the Record Date next preceding any Interest Payment Date or redemption date to and including such Interest Payment Date or redemption date.

Section 2.08. Bond Register. (a) The Paying Agent will keep or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall at all times be open to inspection by the Director of Finance and the District, and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Bonds as hereinbefore provided.

(b) The Paying Agent shall assign each Bond authenticated and registered by it a distinctive letter or number, or letter and number.

ARTICLE III

ISSUANCE OF THE BONDS

Section 3.01. Delivery of Bonds. The Paying Agent is hereby authorized to authenticate and deliver the Bonds to or upon the Written Request of the District.

Section 3.02. Application of Proceeds of Sale of Bonds. Upon the delivery of the 2017 Series E Bonds to the initial purchaser thereof, and the payment by the initial purchaser of the purchase price of the 2017 Series E Bonds by wire transfer of \$[_____] to the Paying Agent on behalf of the District, the Director of Finance shall deposit such sum received for the balance of the purchase price as follows: (i) \$[_____] in the building fund of the District within the County Treasury, and (ii) \$[_____] in the Interest and Sinking Fund of the District. The Costs of Issuance Custodian shall deposit and administer the sum received for costs of issuance pursuant to a Costs of Issuance Custodian Agreement.

Upon the delivery of the 2017 Series C Bonds to the initial purchaser thereof, and the payment by the initial purchaser of the purchase price of the 2017 Series C Bonds by wire transfer of \$[_____] to the Paying Agent on behalf of the District, the Director of Finance shall deposit such sum received for the balance of the purchase price as follows: (i) \$[_____] in the building fund of the District within the County Treasury, and (ii) \$[_____] in the Interest and Sinking Fund of the District. The Costs of Issuance Custodian shall deposit and administer the sum received for costs of issuance pursuant to a Costs of Issuance Custodian Agreement.

The District shall cause the Director of Finance to create and maintain any accounts or subaccounts for deposit of the proceeds of the Bonds as the District shall determine is necessary in order to separately monitor the investment and expenditure of such funds in order to comply with the laws applicable to each, and as may be necessary to make any needed calculations of arbitrage and rebate thereon.

The County makes no assurance regarding the application of the proceeds of the Bonds by the District.

Section 3.03. Investment of Funds. (a) All funds held by the Director of Finance with respect to the Bonds hereunder or under the Law shall be invested at the Director of Finance's discretion pursuant to law and the investment policy of the County.

(b) At the written direction of the District, all or any portion of the building fund of the District may also be invested on behalf of the District in the Local Agency Investment Fund in the treasury of the State.

(c) At the written direction of the District, all or any portion of the building fund of the District may also be invested on behalf of the District in investment agreements which comply with the requirements of each rating agency then rating the Bonds necessary in order to maintain the then-current rating on the Bonds; provided that the Director of Finance shall approve and be a signatory to any such investment agreement.

ARTICLE IV

REDEMPTION OF THE BONDS

Section 4.01. Terms of Redemption. (a) Optional Redemption. The Bonds maturing on or before August 1, 20____, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20____, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20____, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

(b) Mandatory Sinking Fund Redemption. The \$[_____] Term Bond maturing on August 1, 20__, is also subject to mandatory sinking fund redemption on each Mandatory Sinking Fund Redemption Date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

Mandatory Sinking Fund Redemption Date (August 1)	Principal Amount to be Redeemed
_____	_____

The principal amount to be redeemed in each year shown in the table above will be reduced proportionately, in integral multiples of \$5,000, by the amount of such Term Bond optionally redeemed prior to the mandatory sinking fund redemption date.

(c) Selection of Bonds for Redemption. If less than all of the Bonds are called for redemption, such bonds shall be redeemed as directed by the District, and if not so directed, in inverse order of maturities, and if less than all of the Bonds of any given maturity are called for redemption, the portions of such bonds of a given maturity to be redeemed shall be redeemed as directed by the District, and if not so directed, shall be determined by lot. For purposes of such selection, each Bond shall be deemed to consist of individual Bonds of denominations of \$5,000 principal amount each, which may be separately redeemed.

Section 4.02. Notice of Redemption. (a) Notice of redemption of the Bonds will be mailed postage prepaid not less than 20 nor more than 60 days prior to the redemption date (i) by first class mail to the respective Owners of Bonds at the addresses appearing on the bond registration books of the Paying Agent, and (ii) as may be further required in accordance with the Continuing Disclosure Certificate.

Each notice of redemption shall contain all of the following information: (i) the date of such notice; (ii) the name of the affected Bonds and the date of issue of the Bonds; (iii)

the redemption date; (iv) the redemption price, if available; (v) the dates of maturity of the Bonds to be redeemed; (vi) if less than all of the Bonds are to be redeemed, the distinctive numbers of the Bonds of each maturity to be redeemed; (vii) in the case of Bonds redeemed in part only, the respective maturities or portions of the principal amount of the Bonds of each maturity to be redeemed; (viii) the CUSIP number, if any, of each maturity of Bonds to be redeemed; (ix) a statement that such Bonds must be surrendered by the Owners at the office of the Paying Agent in Sacramento, California, or at such other place or places designated by the Paying Agent; and (x) notice that further interest on such Bonds will not accrue after the designed redemption date.

The actual receipt by any Owner of any Bond of notice of such redemption will not be a condition precedent to redemption, and failure to receive such notice, or any defect in the notice given, will not affect the validity of the proceedings for the redemption of such Bonds.

When notice of redemption has been given, substantially as described above, and when the amount necessary for the payment of the redemption price, if any, is set aside for such purpose, the Bonds designated for redemption will become due and payable on the date fixed for redemption thereof, and upon presentation and surrender of said Bonds at the place specified in the notice of redemption, such Bonds will be redeemed and paid at the redemption price thereof out of the money provided therefor.

(b) Rescission of Notice of Redemption. The District may rescind any redemption and notice thereof for any reason on any date prior to the date fixed for redemption by causing written notice of the rescission to be given to the owners of the Bonds so called for redemption. Notice of rescission of redemption will be given in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such rescission will not be a condition precedent to rescission, and failure to receive such notice or any defect in such notice will not affect the validity of the rescission.

(c) Conditional Notice. Any notice of optional redemption delivered hereunder may be conditioned on any fact or circumstance stated therein, and if such condition shall not have been satisfied on or prior to the redemption date stated in such notice, said notice shall be of no force and effect on and as of the stated redemption date, the redemption shall be cancelled, and the District shall not be required to redeem the Bonds that were the subject of the notice. The Paying Agent shall give notice of such cancellation and the reason therefor in the same manner in which notice of redemption was originally given. The actual receipt by the owner of any Bond of notice of such cancellation shall not be a condition precedent to cancellation, and failure to receive such notice or any defect in such notice shall not affect the validity of the cancellation.

Section 4.03. Defeasance of Bonds. The District may pay and discharge any or all of the Bonds by depositing in trust with the Paying Agent or an escrow agent at or before maturity, money or non-callable direct obligations of the United States of America or other non-callable obligations the payment of the principal of and interest on which is guaranteed by a pledge of the full faith and credit of the United States of America, in an amount which will, together with the interest to accrue thereon and available moneys then on deposit in the Interest and Sinking Fund, be fully sufficient in the opinion of a certified public accountant licensed to

practice in the State to pay and discharge the indebtedness on such Bonds (including all principal, interest and redemption premiums) at or before their respective maturity dates.

If at any time the District pays or causes to be paid or there is otherwise paid to the owners of any or all outstanding Bonds all of the principal, interest and premium, if any, represented by such Bonds when due, or as described above, or as otherwise provided by law, then such Owners shall cease to be entitled to the obligation of the County to levy and collect taxes to pay the Bonds as described in Section 5.01 hereof, and such obligation and all agreements and covenants of the District to such Owners hereunder shall thereupon be satisfied and discharged and shall terminate, except only that the District will remain liable for payment of all principal, interest and premium, if any, represented by such Bonds, but only out of moneys on deposit in the Interest and Sinking Fund or otherwise held in trust for such payment, provided, that the unclaimed moneys provisions described in Section 6.07 hereof will apply in all events.

ARTICLE V

OTHER COVENANTS

Section 5.01. Payment of Principal and Interest. On or prior to the date any payment is due in respect of the Bonds, the Director of Finance will deposit with the Paying Agent moneys sufficient to pay the principal and the interest (and premium, if any) to become due in respect of all Bonds outstanding on such Interest Payment Date, but only as required by the Law. When and as paid in full and following surrender thereof to the Paying Agent, all Bonds shall be cancelled by the Paying Agent, and thereafter they shall be destroyed. Moneys for the payment of principal, redemption premium, if any, and interest with respect to the Bonds shall be raised by taxation upon all taxable property in the District and the County shall provide for the levy and collection of such taxes in the manner provided by the Law.

Section 5.02. Further Assurances. The District and the County will promptly execute and deliver or cause to be executed and delivered all such other and further instruments, documents or assurances, and promptly do or cause to be done all such other and further things, as may be necessary or reasonably required in order to further and more fully vest in the Bondowners all rights, interest, powers, benefits, privileges and advantages conferred or intended to be conferred upon them by this Paying Agent Agreement.

Section 5.03. Tax Covenants. (a) The District shall not take any action or inaction, or fail to take any action, or permit any action to be taken on its behalf or cause or permit any circumstances within its control to arise or continue, if such action or inaction would adversely affect the exclusion from gross income of the interest payable on Bonds under Section 103 of the Code. Without limiting the generality of the foregoing, the District shall comply with the instructions and requirements of each Tax Certificate. This covenant shall survive payment in full of the Bonds.

(b) In the event that at any time the District is of the opinion that for purposes of this Section it is necessary or helpful to restrict or limit the yield on the investment of any moneys held by the Director of Finance with respect to the Bonds, or by the Paying Agent under this Paying Agent Agreement, the District shall so instruct the Director of Finance or the Paying

Agent, as appropriate, in writing, and the Director of Finance and the Paying Agent shall take such action as may be necessary in accordance with such instructions.

(c) Notwithstanding any provisions of this Section, if the District shall provide to the Director of Finance or the Paying Agent an opinion of Bond Counsel that any specified action required under this Section is no longer required or that some further or different action is required in order to maintain the exclusion from federal income tax of interest on Bonds under Section 103 of the Code, the Director of Finance and the Paying Agent may conclusively rely on such opinion in complying with the requirements of this Section, and the covenants hereunder shall be deemed to be modified to that extent.

Section 5.04. Continuing Disclosure. The District hereby covenants and agrees that it shall comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Paying Agent Agreement, failure of the District to comply with the Continuing Disclosure Certificate shall not be considered an event of default hereunder; provided that any Owner or Beneficial Owner (as defined below) may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section. For purposes of this Section, "Beneficial Owner" shall mean any person which has or shares the power, directly or indirectly, to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

Section 5.05. Validity of Bonds. The recital contained in the Bonds that the same are regularly issued pursuant to the Law and that the total amount of indebtedness of the District, including the amount of the Bonds, is within the limit provided by law, shall be conclusive evidence of their validity and of compliance with the provisions of the Law in their issuance.

ARTICLE VI

THE PAYING AGENT

Section 6.01. Duties and Liabilities of Paying Agent. (a) The Paying Agent shall be the paying agent, registrar and transfer agent for the Bonds and shall perform such functions in accordance with the provisions hereof. The Paying Agent shall perform such duties and only such duties as are expressly and specifically set forth in this Paying Agent Agreement.

(b) The District may, by an instrument in writing, remove the Paying Agent initially a party hereto and any successor thereto, and shall remove the Paying Agent initially a party hereto and any successor thereto if at any time (i) requested to do so by an instrument or concurrent instruments in writing signed by the Owners of a majority of the aggregate Principal Amount of the Bonds at the time Outstanding (or their attorneys duly authorized in writing), or (ii) the Paying Agent shall cease to be eligible in accordance with subsection (e) of this Section, or shall become incapable of acting, or shall be adjudged a bankrupt or insolvent, or a receiver of the Paying Agent or its property shall be appointed, or any public officer shall take control or charge of the Paying Agent or of its property or affairs for the purpose of rehabilitation,

conservation or liquidation, in each case by giving written notice of such removal to the Paying Agent and thereupon shall appoint a successor Paying Agent by an instrument in writing.

(c) The Paying Agent may at any time resign by giving written notice of such resignation by first class mail, postage prepaid, to the District, and to the Owners at the respective addresses shown on the Registration Books. Upon receiving such notice of resignation, the District shall promptly appoint a successor Paying Agent by an instrument in writing.

(d) Any removal or resignation of the Paying Agent and appointment of a successor Paying Agent shall become effective upon acceptance of appointment by the successor Paying Agent; provided, however, that under any circumstances the successor Paying Agent shall be qualified as provided in subsection (e) of this Section. If no qualified successor Paying Agent shall have been appointed and have accepted appointment within 45 days following giving notice of removal or notice of resignation as aforesaid, the resigning Paying Agent or any Owner (on behalf of such Owner and all other Owners) may petition any court of competent jurisdiction for the appointment of a successor Paying Agent, and such court may thereupon, after such notice, if any, as it may deem proper, appoint such successor Paying Agent. Any successor Paying Agent appointed under this Paying Agent Agreement shall signify its acceptance of such appointment by executing and delivering to the District and to its predecessor Paying Agent a written acceptance thereof, and thereupon such successor Paying Agent, without any further act, deed or conveyance, shall become vested with all the moneys, estates, properties, rights, powers, trusts, duties and obligations of such predecessor Paying Agent, with like effect as if originally named Paying Agent herein; but, nevertheless at the written request of the District or the successor Paying Agent, such predecessor Paying Agent shall execute and deliver any and all instruments of conveyance or further assurance and do such other things as may reasonably be required for more fully and certainly vesting in and confirming to such successor Paying Agent all the right, title and interest of such predecessor Paying Agent in and to any property held by it under this Paying Agent Agreement and shall pay over, transfer, assign and deliver to the successor Paying Agent any money or other property subject to the conditions herein set forth. Upon acceptance of appointment by a successor Paying Agent as provided in this subsection, the District shall mail or cause the successor Paying Agent to mail, by first class mail postage prepaid, a notice of the succession of such Paying Agent hereunder to the Owners at the addresses shown on the Registration Books. If the District fails to mail such notice within 15 days after acceptance of appointment by the successor Paying Agent, the successor Paying Agent shall cause such notice to be mailed at the expense of the District.

(e) The Paying Agent, if not the Director of Finance, shall be a bank, national banking association or trust company having trust powers incorporated or organized under the laws of the United States of America or any state thereof, having (or if such bank, national banking association or trust company is a member of a bank holding company system, its parent bank holding company shall have) a combined capital and surplus of at least \$75,000,000, in good standing and subject to supervision or examination by federal or state agency. If such bank, national banking association or trust company publishes a report of condition at least annually, pursuant to law or to the requirements of any supervising or examining agency above referred to, then for the purpose of this subsection the combined capital and surplus of such bank, national

banking association or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published.

In case at any time the Paying Agent shall cease to be eligible in accordance with the provisions of this subsection (e), the Paying Agent shall resign immediately in the manner and with the effect specified in this Section.

Section 6.02. Merger or Consolidation. Any bank, national banking association or trust company into which a successor Paying Agent may be merged or converted or with which it may be consolidated or any bank, national banking association or trust company resulting from any merger, conversion or consolidation to which it shall be a party or any bank, national banking association or trust company to which the Paying Agent may sell or transfer all or substantially all of its corporate trust business, provided such bank, national banking association or trust company shall be eligible under Section 6.01(e) shall be the successor to such Paying Agent, without the execution or filing of any instrument or any further act, deed or conveyance on the part of any of the parties hereto, anything herein to the contrary notwithstanding.

Section 6.03. Liability of Paying Agent. (a) The recitals of facts herein and in the Bonds contained shall be taken as statements of the District, and the Paying Agent shall not assume responsibility for the correctness of the same, or make any representations as to the validity or sufficiency of this Paying Agent Agreement or of the Bonds or shall incur any responsibility in respect thereof, other than as expressly stated herein in connection with the respective duties or obligations herein or in the Bonds assigned to or imposed upon it. The Paying Agent shall, however, be responsible for its representations contained in its certificate of authentication on the Bonds. The Paying Agent makes no representations as to the validity or sufficiency of this Paying Agent Agreement or of any Bonds, or in respect of the security afforded by this Paying Agent Agreement and the Paying Agent shall incur no responsibility in respect thereof. The Paying Agent shall be under no responsibility or duty with respect to (i) the issuance of the Bonds for value, (ii) the application of the proceeds thereof except to the extent that such proceeds are received by it in its capacity as Paying Agent, or (iii) the application of any moneys paid to the District or others in accordance with this Paying Agent Agreement except as the application of any moneys paid to it in its capacity as Paying Agent. The Paying Agent shall not be liable in connection with the performance of its duties hereunder, except for its own negligence or willful misconduct. The Paying Agent shall not be liable for any action taken or omitted by it in good faith and believed by it to be authorized or within the discretion or rights or powers conferred upon it by this Paying Agent Agreement. The Paying Agent and its officers and employees may become the Owner of Bonds with the same rights it would have if it were not Paying Agent, and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as a member of, or in any other capacity with respect to, any committee formed to protect the rights of Bond Owners, whether or not such committee shall represent the Owners of a majority in aggregate Principal Amount of the Bonds then Outstanding.

(b) The Paying Agent shall not be liable for any error of judgment made in good faith by a responsible officer, unless it shall be proved that the Paying Agent was negligent in ascertaining the pertinent facts.

(c) No provision of this Paying Agent Agreement shall require the Paying Agent to risk or expend its own funds in the performance of its rights and duties hereunder.

(d) The immunities and protections extended to the Paying Agent also extend to its directors, officers, employees and agents.

(e) The Paying Agent may execute any of its powers or duties hereunder through attorneys, agents or receivers and shall not be answerable for the actions of such attorneys, agents or receivers if selected by it with due care.

Section 6.04. Right to Rely on Documents. The Paying Agent shall be protected in acting upon any notice, resolution, request, consent, order, certificate, report, opinion, bonds or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. The Paying Agent may consult with counsel, who may be counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith; provided, however, the Paying Agent shall in no event delay any payment with respect to the Bonds in anticipation of any such opinion.

Whenever in the administration of the duties imposed upon it by this Paying Agent Agreement the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may be deemed to be conclusively proved and established by a Written Certificate of the District, and such Written Certificate shall be full warrant to the Paying Agent for any action taken or suffered in good faith under the provisions of this Paying Agent Agreement in reliance upon such Written Certificate, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as it may deem reasonable.

Section 6.05. Accounting Records and Reports; Preservation and Inspection of Documents. The Paying Agent shall keep or cause to be kept proper books of record and accounts in which complete and correct entries shall be made of all transactions relating to the receipts, disbursements, allocation and application of all money on deposit in the accounts and funds established hereunder, which such books shall be available for inspection by the District at reasonable hours and under reasonable conditions.

All documents received by the Paying Agent under the provisions of this Paying Agent Agreement shall be retained in its possession and shall be subject during business hours and upon reasonable notice to the inspection of the District, the Owners and their agents and representatives duly authorized in writing.

Section 6.06. Compensation and Indemnification. The District shall pay to the Paying Agent from time to time all reasonable compensation pursuant to a pre-approved fee letter for all services rendered under this Paying Agent Agreement, and also all reasonable expenses, charges, legal and consulting fees pursuant to a pre-approved fee letter and other disbursements pursuant to a pre-approved fee letter and those of its attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Paying

Agent Agreement. The District further agrees, to the extent permitted by law, to indemnify, defend and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder, and which are not due to its negligence or its willful misconduct. The duty of the District to indemnify and compensate the Paying Agent shall survive the termination and discharge of this Paying Agent Agreement and the resignation or removal of the Paying Agent.

Section 6.07. Unclaimed Moneys. Any money held in any fund created pursuant to this Paying Agent Agreement or by the Paying Agent in trust for the payment of the principal of, redemption premium, if any, or interest on the Bonds and remaining unclaimed for two years after the principal of all of the Bonds has become due and payable (whether by maturity or upon prior redemption) will be transferred to the Interest and Sinking Fund for payment of any outstanding bonds of the District payable from said fund; or, if no such bonds of the District are at such time outstanding, said moneys will be transferred to the general fund of the District as provided and permitted by law.

ARTICLE VII

MISCELLANEOUS

Section 7.01. Counterparts. This Paying Agent Agreement may be signed in several counterparts, each of which will constitute an original, but all of which shall constitute one and the same instrument.

Section 7.02. Notices. Unless otherwise specified herein, all notices, statements, orders, requests or other communications hereunder by any party to another shall be in writing and shall be sufficiently given and served upon the other party if delivered personally or if mailed by United States registered or certified mail, return receipt requested, postage prepaid, or if given by fax, electronically, or other means of written communication and confirmed by mail:

If to the District	Sacramento City Unified School District 5735 47 th Avenue Sacramento, CA 95824 Attn: Chief Business Officer
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If to the Paying Agent:	County of Sacramento 700 H Street, Suite 1710 Sacramento, CA 95814 Attn: Director of Finance
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IN WITNESS WHEREOF, the parties hereto have caused this Paying Agent Agreement to be duly executed by their officers duly authorized as of the date first written above.

SACRAMENTO CITY UNIFIED SCHOOL
DISTRICT

By: _____
Chief Business Officer

COUNTY OF SACRAMENTO, as Paying
Agent

By: _____
Director of Finance

EXHIBIT A

[FORM OF BONDS]

Number	UNITED STATES OF AMERICA	Amount
R- _____	STATE OF CALIFORNIA	\$ _____
	COUNTY OF SACRAMENTO	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS,
ELECTION OF 2012 [MEASURE Q][MEASURE R], 2017 SERIES [E][C]

Dated as of	Interest Rate	Maturity Date	CUSIP NO.
_____, 2017	_____%	August 1, 20__	

Registered Owner: CEDE & CO.

Principal Sum: _____ DOLLARS

Sacramento City Unified School District, County of Sacramento, State of California (herein called the “District”), acknowledges itself obligated to and promises to cause to be paid to the registered owner identified above or registered assigns, but only from taxes collected by the County of Sacramento (the “County”) for such purpose pursuant to Section 15250 of the Education Code of the State of California, on the maturity date set forth above or upon redemption prior thereto, the principal sum specified above in lawful money of the United States of America, and to pay interest thereon in like lawful money at the interest rate per annum stated above, computed on the basis of a 360-day year of twelve 30-day months, payable on February 1 and August 1 in each year, commencing February 1, 2018, until payment of said principal sum. If this bond is authenticated and registered on any date prior to the close of business on January 15, 2018, it shall bear interest from the date hereof. If authenticated during the period between any Record Date (defined as the 15th day of the month preceding an interest payment date) and the close of business on its corresponding interest payment date, it shall bear interest from such interest payment date. Otherwise, this bond shall bear interest from the interest payment date immediately preceding the date of its authentication.

The principal hereof is payable to the registered owner hereof upon the surrender hereof at the office of the Director of Finance of the County (herein called the “Paying Agent”), the paying agent/registrar and transfer agent of the District, in Sacramento, California. The interest hereon is payable to the person whose name appears on the bond registration books of the Paying Agent as the registered owner hereof as of the close of business on the Record Date preceding each interest payment date, whether or not such day is a business day, such interest to be paid by check mailed to such registered owner at the owner’s address as it appears on such registration books, or at such other address filed with the Paying Agent for that purpose. Upon written request, given no later than the Record Date immediately preceding an interest payment date, of the owner of Bonds (hereinafter defined) aggregating at least \$1,000,000 in principal amount, interest will be paid by wire transfer to an account maintained in the United States as specified by the owner in such request. So long as Cede & Co. or its registered assigns shall be

the registered owner of this bond, payment shall be made by wire transfer as provided in the Paying Agent Agreement hereinafter described.

This bond is one of a duly authorized issue of bonds of like tenor (except for such variations, if any, as may be required to designate varying series, numbers, denominations, interest payment modes, interest rates, maturities and redemption provisions), amounting in the aggregate to \$_____, and designated as “Sacramento City Unified School District General Obligation Bonds, Election of 2012 [(Measure Q)][(Measure R)], 2017 Series [E][C]” (the “Bonds”). The Bonds were authorized by a vote of at least 55% of the voters voting at an election duly and legally called, held and conducted in the District on November 6, 2012. The Bonds are issued and sold by the Board of Education of the District pursuant to and in strict conformity with the provisions of the Constitution and laws of the State of California, and the Paying Agent Agreement, dated as of May 1, 2017 (the “Paying Agent Agreement”), by and between the District and the Paying Agent. Reference is hereby made to the Paying Agent Agreement and any and all amendments thereof for a description of the terms on which the Bonds are issued, for the rights of the Owners of the Bonds, for the provisions for payment of the Bonds, and for the amendment of the Paying Agent Agreement (with or without consent of the Owners of the Bonds); and all the terms of the Paying Agent Agreement are hereby incorporated herein and constitute a contract between the District and the Registered Owner of this Bond, to all the provisions of which the Registered Owner of this Bond, by acceptance hereof, agrees and consents. Capitalized undefined terms used herein have the meanings ascribed thereto in the Paying Agent Agreement.

The Bonds are issuable as fully registered bonds without coupons in the denomination of \$5,000 or any integral multiple thereof, provided that no Bond shall have principal maturing on more than one principal maturity date. Subject to the limitations and conditions and upon payment of the charges, if any, as provided in the Paying Agent Agreement, Bonds may be exchanged for a like aggregate principal amount of Bonds of the same series, maturity, interest payment mode and interest rate of other authorized denominations.

This bond is transferable by the registered owner hereof, in person or by attorney duly authorized in writing, at said designated office of the Paying Agent, but only in the manner, subject to the limitations and upon payment of the charges provided in the Paying Agent Agreement, and upon surrender and cancellation of this bond. Upon such transfer, a new Bond or Bonds of authorized denomination or denominations for the same series, maturity, interest payment mode and interest rate, and same aggregate principal amount will be issued to the transferee in exchange herefor.

The District and the Paying Agent may treat the registered owner hereof as the absolute owner hereof for all purposes, and the District and the Paying Agent shall not be affected by any notice to the contrary.

The Bonds are subject to optional and mandatory sinking fund redemption on the terms and subject to the conditions specified in the Paying Agent Agreement, and as shown in the attached Redemption Schedule. If this bond is called for redemption and payment is duly provided therefor, interest shall cease to accrue hereon from and after the date fixed for redemption.

The Board of Education of the District hereby certifies and declares that the total amount of indebtedness of the District, including the amount of this bond, is within the limit provided by law; that all acts, conditions and things required by law to be done or performed precedent to and in the issuance of this bond have been done and performed in strict conformity with the laws authorizing the issuance of this bond; and that this bond is in substantially the form prescribed by order of the Board of Education of the District duly made and entered on its minutes. The Bonds represent an obligation of the District payable out of the interest and sinking fund of the District, and the money for the payment of principal of and interest on this bond shall be raised by taxation upon the taxable property of the District.

This bond shall not be entitled to any benefit under the Paying Agent Agreement, or become valid or obligatory for any purpose, until the certificate of authentication and registration hereon endorsed shall have been signed by the Paying Agent.

IN WITNESS WHEREOF, the Board of Education of the Sacramento City Unified School District has caused this SACRAMENTO CITY UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BOND, ELECTION OF 2012 [(MEASURE Q)][(MEASURE R)], 2017 SERIES [E][C] to be executed by the manual or facsimile signature of its President and to be countersigned by the manual or facsimile signature of its Clerk or Secretary of said Board, as of the date set forth above.

President of the Board of Education of the
Sacramento City Unified School District

Countersigned:

Secretary of the Board of Education of the
Sacramento City Unified School District

PAYING AGENT'S CERTIFICATE OF AUTHENTICATION
AND REGISTRATION

This is one of the current interest SACRAMENTO CITY UNIFIED SCHOOL DISTRICT GENERAL OBLIGATION BONDS, ELECTION OF 2012 [(MEASURE Q)][(MEASURE R)], 2017 SERIES [E][C], described in the within-mentioned Paying Agent Agreement and authenticated and registered on _____, 2017.

COUNTY OF SACRAMENTO, CALIFORNIA, as
Paying Agent/Registrar and Transfer Agent

By _____
Director of Finance

DTC LEGEND

Unless this certificate is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to Issuer or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

ASSIGNMENT

For value received the undersigned do(es) hereby sell, assign and transfer unto _____ the within-mentioned Registered Bond and hereby irrevocably constitute(s) and appoint(s) _____ attorney, to transfer the same on the books of the Paying Agent/Registrar and Transfer Agent with full power of substitution in the premises.

I.D. Number

NOTE: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within Registered Bond in every particular, without alteration or enlargement or any change whatsoever.

Dated: _____

Signature Guarantee: _____

Notice: Signature must be guaranteed by an eligible guarantor institution.

REDEMPTION SCHEDULE

Optional Redemption of Bonds. The Bonds maturing on or before August 1, 20__, are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on August 1, 20__, are subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20__, at a redemption price equal to the principal amount called for redemption plus accrued interest thereon to the date fixed for redemption, without premium.

Mandatory Sinking Fund Redemption. The \$_____ Term Bonds maturing on August 1, 20__, are also subject to mandatory sinking fund redemption on each Mandatory Sinking Fund Redemption Date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

<u>Mandatory Sinking Fund Redemption Date</u>	<u>Principal Amount to be Redeemed</u>
---	--

*

* Maturity.

The principal amount to be redeemed in each year shown above will be reduced proportionately, in integral multiples of \$5,000, by any portion of the term bond optionally redeemed prior to the mandatory sinking fund redemption date.

BOND PURCHASE AGREEMENT

 \$[PAR1]
 Sacramento City Unified School District
 (County of Sacramento, State of California)
 General Obligation Bonds,
Election of 2012 (Measure Q), 2017 Series E

and

 \$[PAR2]
 Sacramento City Unified School District
 (County of Sacramento, State of California)
 General Obligation Bonds,
Election of 2012 (Measure R), 2017 Series C

_____, 2017

Board of Education
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

Ladies and Gentlemen:

The undersigned, Stifel, Nicolaus & Company, Incorporated (the “Underwriter”), hereby offers to enter into this Bond Purchase Agreement (the “Purchase Contract”) with the Board of Education of the Sacramento City Unified School District (the “District”), acting through its Authorized District Representative (as such term is defined in the hereinafter defined Resolution). The offer made hereby is subject to acceptance by the District by execution and delivery of this Purchase Contract to the Underwriter at or prior to 11:59 p.m., California time, on the date hereof, but it shall be irrevocable until such time as it is sooner accepted or rejected by the District. Upon acceptance of this offer by the District in accordance with the terms hereof, this Purchase Contract will be binding upon the District and upon the Underwriter.

Section 1. Purchase and Sale. Upon the terms and conditions and upon the basis of the representations, covenants and agreements hereinafter set forth, the Underwriter hereby agrees to purchase from the District for offering to the public, and the District hereby agrees to sell to the Underwriter for such purpose, all (but not less than all) of the (i) \$[PAR1] aggregate principal amount of the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E (the “2017 Series E Bonds”), at the purchase price of \$[_____], which has been computed as the aggregate principal amount of the 2017 Series E Bonds (\$[PAR1]) plus [net] original issue premium thereon (\$[_____]), less

Underwriter's discount (\$[_____]), and (ii) \$[PAR2] aggregate principal amount of the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C (the "2017 Series C Bonds," and together with the 2017 Series E Bonds, the "Bonds"), at the purchase price of \$[_____], which has been computed as the aggregate principal amount of the 2017 Series C Bonds (\$[PAR2]) plus [net] original issue premium thereon (\$[_____]), less Underwriter's discount (\$[_____]). All of the [net] original issue premium of the Bonds received by the District will be deposited into the Interest and Sinking Fund established for the Bonds pursuant to the hereinafter defined Paying Agent Agreement.

The District acknowledges and agrees that (a) the purchase and sale of the Bonds pursuant to this Purchase Contract is an arm's-length commercial transaction between the District and the Underwriter; (b) in connection therewith and with the discussion, undertakings and procedures leading up to the consummation of such transaction, the Underwriter is acting solely as a principal and not as an agent or a fiduciary of or a financial advisor to the District; (c) the Underwriter has not assumed an advisory or fiduciary responsibility in favor of the District with respect to (i) the offering of the Bonds or the process leading thereto (whether or not the Underwriter has advised or is currently advising the District on other matters), or (ii) any other obligation of the District except the obligations expressly set forth in this Purchase Contract; and (d) the District has consulted with its own legal and other professional advisors to the extent it deemed appropriate in connection with the offering of the Bonds. The District acknowledges that it has previously provided the Underwriter with an acknowledgment of receipt of the required disclosure under Rule G-17 of the Municipal Securities Rulemaking Board ("MSRB").

Section 2. The Bonds. The Bonds shall be issued pursuant to Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code and other applicable law (the "Act"), and in accordance with Resolution No. [_____] of the Board of Education of the District (the "Board"), adopted on [April 6], 2017 (the "Resolution") with respect to the Bonds. The Bonds shall conform in all respects to the terms and provisions set forth in the Resolution, that certain Paying Agent Agreement dated as of May 1, 2017 (the "Paying Agent Agreement"), to be entered into by and between the District and the Director of Finance of the County of Sacramento, as paying agent (the "Paying Agent"), and in Appendix A to this Purchase Contract. Capitalized terms used but not defined herein shall have the meanings ascribed thereto in the Resolution.

The Bonds shall be dated their date of delivery, expected to be May [___], 2017, shall mature on August 1 in each of the years, in the principal amounts and bear interest at the rates shown in Appendix A. Interest on the Bonds shall be payable on February 1, 2018, and thereafter on February 1 and August 1 in each year until maturity or prior redemption.

The Bonds shall be subject to optional and mandatory sinking fund redemption on the terms and on the dates shown in Appendix A.

[Payment of principal of and interest on the Bonds when due will be guaranteed under an insurance policy (the "Policy") to be issued concurrently with the delivery of the Bonds by _____ (the "Bond Insurer").]

The Bonds shall otherwise be as described in the Preliminary Official Statement of the District with respect thereto, dated [_____], 2017 (together with the appendices thereto, any documentation incorporated therein by reference, and any supplements or amendments thereto, the “Preliminary Official Statement”).

One fully registered certificate for each maturity of the Bonds will be prepared and delivered as described in Section 8 hereof, registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, NY (“DTC”), and will be made available to the Underwriter for inspection at such place as may be mutually agreed to by the Underwriter and the District, not less than three Business Days prior to the Closing Date, as defined in Section 3 below. The Underwriter shall order CUSIP identification numbers and the District shall cause such CUSIP identification numbers to be printed on the Bonds, but neither the failure to print such number on any Bond nor any error with respect thereto shall constitute cause for a failure or refusal by the Underwriter to accept delivery of and pay for the Bonds in accordance with the terms of this Purchase Contract.

Section 3. Offering. The Underwriter hereby certifies that it has made a bona fide public offering of all the Bonds as of the date hereof at the initial public offering prices shown in the table attached to Appendix A hereto. Subsequent to such initial public offering, the Underwriter reserves the right to change such initial public offering prices or yields as it deems necessary in connection with the marketing of the Bonds. On or prior to [May _], 2017 (the “Closing Date”), the Underwriter shall provide the District with information regarding the prices at which a representative portion of each maturity of the Bonds was sold to the public, in such form as Bond Counsel may reasonably request, for purposes of determining the yield on the Bonds.

The District hereby ratifies, approves and confirms the distribution of this Purchase Contract, the Resolution, the Paying Agent Agreement, the Preliminary Official Statement and the Official Statement (defined herein) in connection with the public offering and sale of the Bonds by the Underwriter.

The Underwriter hereby represents that it has received and reviewed the Preliminary Official Statement, and hereby agrees that it will provide, consistent with the requirements of MSRB Rule G-32, for the delivery of a copy of the final Official Statement describing the Bonds, dated the date hereof (the “Official Statement”), to each customer who purchases any Bonds during the underwriting period (as such term is defined in MSRB Rule G-11), and to deliver a copy of the Official Statement to the MSRB in electronic format as prescribed by the MSRB on or before the Closing Date, and otherwise to comply with all applicable statutes and regulations in connection with the offering and sale of the Bonds, including, without limitation, MSRB Rule G-32 and 17 CFR Section 240.15c2-12, promulgated by the Securities and Exchange Commission (“Rule 15c2-12”).

The Underwriter hereby agrees that prior to the time the final Official Statement is available, the Underwriter will send to any potential purchaser of the Bonds, upon request, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first-class mail (or other equally prompt means) not later than the first Business Day following the date upon which each such request is received.

The District represents that it has duly authorized and caused the preparation and delivery of the Preliminary Official Statement and it has deemed the Preliminary Official Statement to be final, except for either revision or addition of the offering price(s), interest rate(s), yield(s) to maturity, selling compensation, aggregate principal amount, principal amount per maturity, delivery date, rating(s), redemption provisions and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to Rule 15c2-12, and consents to and ratifies the use and distribution by the Underwriter of the Preliminary Official Statement in connection with the public offering of the Bonds by the Underwriter.

The District will deliver to the Underwriter within seven Business Days from the date hereof, as many copies of the Official Statement as the Underwriter shall reasonably request (not to exceed 150), signed by the Authorized District Representative, substantially in the form of the Preliminary Official Statement with such changes thereto as shall be approved by the Underwriter, which approval shall not be unreasonably withheld.

Section 4. Representations and Agreements of the District. The District represents to and agrees with the Underwriter that, as of the date hereof and as of the date of the Closing:

(a) The District is a school district duly organized and validly existing under the constitution and general laws of the State of California.

(b) The District has full legal right, power and authority to enter into this Purchase Contract, to adopt the Resolution, to enter into the Paying Agent Agreement, and to observe and perform the District's covenants and agreements contained herein and therein.

(c) The District has duly adopted the Resolution in accordance with the laws of the State of California; the Resolution is in full force and effect and has not been amended, modified or rescinded, and all representations of the District set forth in the Resolution are true and correct; the District has duly authorized and approved the execution and delivery of, and the observance and performance by the District of its covenants and agreements contained in the Bonds, the Paying Agent Agreement, and this Purchase Contract, and the District has complied, and will at the Closing be in compliance in all respects, with its obligations in connection with the issuance of the Bonds contained in this Purchase Contract, the Resolution, the Paying Agent Agreement, and the Bonds.

(d) No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any person, organization, court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby. The District gives no representation or warranty with regard to compliance with Blue Sky or similar securities requirements.

(e) The District represents to the Underwriter that the Preliminary Official Statement has been "deemed final" by the District as of its date within the meaning of

paragraph (a)(2) of Rule 15c2-12, except for the omission of some or all of such information the omission of which is permitted under Rule 15c2-12.

(f) The Preliminary Official Statement as of its date does not, and the Official Statement as of its date will not, and if supplemented or amended, as of the date of any such supplement or amendment, will not, contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading; excluding in each case any information contained therein relating to DTC or its book-entry-only system; [information contained therein relating to the Bond Insurer or the Policy;] CUSIP numbers of the Bonds; information contained therein describing the investment policy of the County of Sacramento (the “County”), its current portfolio holdings, and valuation procedures (as they relate to funds of the District held by the Director of Finance of the County (the “Director of Finance”)); information provided by the Underwriter regarding CUSIP numbers or the prices or yields at which the Bonds were re-offered to the public, as to all of which the District expresses no view. The District disclaims any obligation after the date of Closing to update the Preliminary Official Statement and the Official Statement, except as set forth in paragraph (g) below.

(g) The District agrees that, for a period of 25 days after the “end of the underwriting period” (as defined in Rule 15c2-12), if any event of which it has actual knowledge occurs which might cause the information in the Official Statement as then in existence to contain any untrue or misleading statement of a material fact or omit to state any fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which such statements were made, not misleading, the District shall promptly notify the Underwriter in writing of the circumstances and details of such event. If, as a result of such event or any other event, it is necessary, in the reasonable opinion of the Underwriter, to amend or supplement the Official Statement so that the Official Statement does not contain any untrue or misleading statement of a material fact or omit to state any fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which such statements were made, not misleading, and if the Underwriter shall have so advised the District, the District shall forthwith cooperate with the Underwriter in the prompt preparation and furnishing to the Underwriter, at the expense of the District, of a reasonable number of copies of an amendment of or a supplement to the Official Statement, in form and substance satisfactory to the Underwriter, which will so amend or supplement the Official Statement so that, as amended or supplemented, it will not contain any untrue or misleading statement of a material fact or omit to state any fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which such statements were made, not misleading. The District shall promptly advise the Underwriter of the commencement of any action, suit, proceeding, inquiry or investigation seeking to prohibit, restrain or otherwise affect the use of the Official Statement in connection with the offering, sale or distribution of the Bonds. Unless the Underwriter otherwise advises the District in writing that the end of the underwriting period shall be another specified date, the end of the underwriting period shall be the Closing Date.

(h) The District will undertake, pursuant to the Paying Agent Agreement and a Continuing Disclosure Certificate, to provide certain annual financial information and notices of the occurrence of certain enumerated events. A form of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the final Official Statement. Based on a review of its prior undertakings under Rule 15c2-12, and except as otherwise disclosed in the Official Statement, the District has never failed to comply in all material respects with any previous undertakings with regard to Rule 15c2-12 to provide annual reports or notices of enumerated events with respect to the last five years.

(i) The issuance of the Bonds, and the execution, delivery and performance of this Purchase Contract, the Resolution, the Paying Agent Agreement, and the Bonds, and the compliance with the provisions hereof and thereof, do not conflict with or constitute on the part of the District a violation of or material default under the Constitution of the State of California or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a material default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.

(j) As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices or of the title of the officials of the District to such offices; or (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds, or the collection of revenues or assets of the District pledged or to be pledged or available to pay the principal of and interest on the Bonds, or the pledge thereof, or the levy of any taxes contemplated by the Resolution or in any way contesting or affecting the validity or enforceability of the Bonds, this Purchase Contract, the Paying Agent Agreement, or the Resolution, contesting the powers of the District or the Resolution or this Purchase Contract or the entitlement of the officers of the District who have signed the Bonds and the various certificates and agreements of the District relating to the issuance and sale of Bonds, to their respective offices; or (iii) in which a final adverse decision could (A) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Purchase Contract, the Paying Agent Agreement or the Resolution; (B) declare this Purchase Contract to be invalid or unenforceable in whole or in material part; or (C) adversely affect the exclusion of the interest paid on the Bonds from gross income for federal income tax purposes and the exemption of such interest from State of California personal income taxation.

(k) Between the date hereof and the Closing Date, without the prior written consent of the Underwriter, the District will not have issued, nor will the County have issued in the name and on behalf of the District, any bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement.

(l) The District has not received a qualified or negative certification in its most recent interim report pursuant to Section 42130 et seq. of the California Education Code.

(m) The District has, and has had, no financial advisory relationship with the Underwriter with respect to the Bonds, nor with any investment firm controlling, controlled by or under common control with the Underwriter.

(n) The District hereby agrees to take any and all actions as may be required by the County or otherwise necessary in order to arrange for the levy and collection of taxes, payment of the Bonds, and the deposit and investment of Bond proceeds. In particular, the District hereby agrees to provide to the Director of Finance a copy of the Resolution, a copy of Appendix A hereto, and the full debt service schedule for the Bonds.

Section 5. Representations and Agreements of the Underwriter. The Underwriter represents to and agrees with the District that, as of the date hereof and as of the Closing Date:

(a) The Underwriter is duly authorized to execute this Purchase Contract and to take any action under this Purchase Contract required to be taken by it, and the undersigned officer of the Underwriter is duly authorized to sign this Purchase Contract on behalf of the Underwriter and to bind the Underwriter hereby.

(b) The Underwriter is in compliance with MSRB Rule G-37 with respect to the District and is not prohibited thereby from acting as underwriter with respect to securities of the District.

(c) The Underwriter has not paid or agreed to pay, nor will it pay or agree to pay, any entity, company, firm, or person (including, but not limited to the District's municipal financing consultant, or any officer, agent or employee thereof), other than a bona fide officer, agent or employee working for the Underwriter, any compensation, fee, gift or other consideration contingent upon or resulting from the award of or entering into this Purchase Contract.

(d) The Underwriter has no, and has had no, financial advisory relationship, as that term is defined in Section 53590(c) of California Government Code, with the District with respect to the Bonds, and no investment firm controlling, controlled by or under common control with the Underwriter has, or has had, any such financial advisory relationship.

(e) The Underwriter has reasonably determined that the District's undertaking pursuant to Sections 4(h) and 6(a)(9) hereof to provide continuing disclosure with respect to the Bonds is sufficient to effect compliance with Rule 15c2-12.

Section 6. Conditions to Closing. The Underwriter has entered into this Purchase Contract in reliance upon the representations and warranties of the District contained herein and the performance by the District of its obligations hereunder, both as of the date hereof and as of

the Closing Date. The Underwriter's obligations under this Purchase Contract are, and shall be subject at the option of the Underwriter, to the following further conditions at the Closing:

(a) The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriter at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Purchase Contract.

(b) At the time of the Closing, (i) the Official Statement, the Paying Agent Agreement, the Resolution, this Purchase Contract and the Continuing Disclosure Certificate shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Underwriter; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in the Resolution, the Paying Agent Agreement, the Continuing Disclosure Certificate, this Purchase Contract or the Official Statement to be performed at or prior to the Closing.

(c) No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Purchase Contract (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District, pending or threatened which has any of the effects described in Section 4(j) hereof or contesting in any way the completeness or accuracy of the Official Statement.

(d) At or before the Closing Date, and contemporaneously with the acceptance of delivery of the Bonds, the District will provide to the Underwriter:

(i) a certificate, signed by an official of the District, confirming to the Underwriter that the Preliminary Official Statement as of its date did not, and the Official Statement as of its date and at the time of Closing did not and does not, to the best of the knowledge of said official, contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made therein, in the light of the circumstances under which they were made, not misleading, and that there has been no material adverse change in the financial condition or affairs of the District which would make it unreasonable for the purchaser of the Bonds to rely upon the Official Statement in connection with the resale of the Bonds; excluding in each case any information contained therein relating to DTC or its book-entry-only system; [information contained therein relating to the Bond Insurer or the Policy;] CUSIP numbers of the Bonds; information contained therein describing the investment policy of the County, its current portfolio holdings, and valuation procedures (as they relate to funds of the District held by the Director of Finance); information provided by the

Underwriter regarding the prices or yields at which the Bonds were re-offered to the public, as to all of which the District expresses no view;

(ii) a certificate or certificates, signed by an official of the County, confirming to the Underwriter that the Preliminary Official Statement as of its date did not, and the Official Statement as of its date and at the Closing Date did not and does not, to the best of the knowledge of said official, solely with respect to the information contained therein describing the County's investment policy, current portfolio holdings, and valuation procedures (as they relate to funds of the District held by the Director of Finance), contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made therein, in the light of the circumstances under which they were made, not misleading;

(iii) a certificate, signed by an official of the District (or an opinion of counsel to the District), confirming to the Underwriter that, as of the date of this Purchase Contract and on the Closing Date, there is no litigation pending, with service of process completed, or, to the best of the knowledge of said person, threatened, concerning the validity of the Bonds, the levy of taxes to repay the Bonds or the application of tax proceeds to that purpose, the corporate existence of the District, or the entitlement of the officers of the District who have signed the Bonds and the various certificates and agreements of the District relating to the issuance and sale of Bonds, to their respective offices;

(iv) a certificate or certificates, signed by an official of the District, confirming to the Underwriter that as of the Closing Date all of the representations of the District contained in this Purchase Contract are true, and that the Resolution is in full force and effect and has not been amended, modified or rescinded;

(v) the opinion of Orrick, Herrington & Sutcliffe LLP, Bond Counsel with respect to the issuance of the Bonds ("Bond Counsel"), addressed to the District, approving the validity of the Bonds, substantially in the form set forth as Appendix D to the Official Statement, together with a reliance letter from Bond Counsel to the effect that the Underwriter may rely upon the approving opinion described above;

(vi) the duly executed Tax Certificate of the District, dated the Closing Date, in form satisfactory to Bond Counsel;

(vii) the receipts of the County and [The Bank of New York Mellon Trust Company, N.A.], as Costs of Issuance Custodian ("COI Custodian"), confirming payment by the Underwriter of the respective portions of the purchase price of the Bonds;

(viii) the Continuing Disclosure Certificate of the District, in substantially the form attached to the Preliminary Official Statement;

- (ix) a certified copy of the adopted Resolution;
- (x) an executed copy of the Paying Agent Agreement;
- (xi) an executed copy of this Purchase Contract;
- (xii) an executed copy of the Official Statement;
- (xiii) an executed copy of the [COI Custodian Agreement];

(xiv) a certificate signed by a District official setting forth a projection evidencing that tax rates with respect to the Bonds are projected not to exceed \$60 per \$100,000 of assessed value during the term of the Bonds, and a certificate signed by a County official confirming that the District is in compliance with applicable bonding capacity limitations;

(xv) the letter of Moody's Investors Service to the effect that such rating agency has rated the Bonds "[__]" [assuming the issuance of the Policy by the Bond Insurer, and a rating letter from Moody's Investors Service to the effect that such rating agency has rated the Bonds "[__]" without regard to the issuance of the Policy by the Bond Insurer,] and that [each] such rating has not been revoked or downgraded;

(xvi) [the Policy];

(xvii) [a certificate of the Bond Insurer in form and substance satisfactory to the Underwriter and Bond Counsel;]

(xviii) [an opinion of counsel to the Bond Insurer addressed to the District and the Underwriter in form and substance satisfactory to Bond Counsel and the Underwriter;]

(xix) a supplemental opinion of Bond Counsel in a form acceptable to the Underwriter, dated the Closing Date and addressed to the Underwriter, in substantially the form attached hereto as Appendix B;

(xx) an opinion of Kutak Rock LLP, counsel to the Underwriter, dated the Closing Date and addressed to the Underwriter, in form and substance acceptable to the Underwriter; and

(xxi) such additional opinions, certificates, and documents as Bond Counsel or the Underwriter may reasonably request to evidence the truth and correctness, as of the Closing Date, of the representations of the parties contained herein, and of the District contained in the Official Statement, and the due performance or satisfaction by the parties at or prior to such time of all agreements then to be performed and all conditions then to be satisfied.

(e) On or before the Closing Date, and contemporaneously with the acceptance of delivery of the Bonds and the payment of the purchase price thereof, the Underwriter will provide to the District:

(i) the receipt of the Underwriter, in form satisfactory to the District and signed by an authorized officer of the Underwriter, confirming delivery of the Bonds to the Underwriter and the satisfaction of all conditions and terms of this Purchase Contract by the District (unless waived by the Underwriter), and confirming to the District that as of the Closing Date all of the representations of the Underwriter contained in this Purchase Contract are true, complete and correct in all material respects; and

(ii) the certification of the Underwriter, in form satisfactory to Bond Counsel, regarding the prices at which the Bonds have been reoffered to the public, as described in Section 3 hereof.

Section 7. Termination.

(a) ***By District.*** In the event of the District's failure to deliver the Bonds on the Closing Date, or inability of the District to satisfy the conditions to the obligations of the Underwriter contained herein (unless waived by the Underwriter), or if the obligations of the Underwriter shall be terminated for any reason permitted by this Purchase Contract, this Purchase Contract shall terminate.

(b) ***By Underwriter.***

(i) ***Excused.*** If the District shall be unable to satisfy the conditions to the Underwriter's obligations contained in this Purchase Contract or if the Underwriter's obligations shall be terminated for any reason permitted by this Purchase Contract, this Purchase Contract may be cancelled by the Underwriter at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriter may be waived by the Underwriter in writing in its sole discretion. The Underwriter may also terminate this Purchase Contract, without any liability therefor, by notification to the District if as of the Closing Date any of the following shall have had a material adverse effect on the marketability or market price of the Bonds, in the reasonable opinion of the Underwriter, upon consultation with the District:

(A) there shall have occurred and be continuing the declaration of a general banking moratorium by any authority of the United States or the State of New York or the State of California;

(B) there shall be in force a general suspension of trading or other material restrictions not in force as of the date hereof on the New York Stock Exchange or other national securities exchange;

(C) legislation shall have been enacted or introduced by the Congress of the United States, or passed by and still pending before either House of the Congress, or recommended or endorsed to the Congress for passage by the President of the United States, or favorably reported for passage to and still pending before either House of the Congress by any committee of such House to which such legislation has been referred for consideration, or a decision shall have been rendered by a court of the United States, or the United States Tax Court, or a ruling or regulation shall have been issued by the U.S. Treasury, with respect to federal taxation of interest received on securities of the general character of the Bonds, or legislation shall have been enacted by the State of California which renders interest on the Bonds not exempt from State of California personal income taxes, which in the reasonable opinion of the Underwriter materially adversely affects the marketability or market price of the Bonds;

(D) legislation shall have been enacted, or a decision of a court of the United States shall have been rendered or any action shall have been taken by, or on behalf of, the Securities and Exchange Commission or any other governmental agency having jurisdiction in the subject matter which, in the opinion of Bond Counsel, has the effect of requiring the contemplated distribution of the Bonds to be registered under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, or the Resolution or the Paying Agent Agreement to be qualified under the Trust Indenture Act of 1939, as amended;

(E) the New York Stock Exchange or other national securities exchange, or any governmental authority, shall impose and there shall be in effect, as to the Bonds or obligations of the general character of the Bonds, any material restrictions not now in force, or increase materially those now in force, with respect to the extension of credit by, or the charges to the net capital requirements of, underwriters;

(F) Congress shall have made a formal declaration of war, or the President of the United States shall have ordered a new major engagement in or escalation of military hostilities, or there shall have occurred a declared national emergency that interrupts or causes disorder to the operation of the financial markets in the United States;

(G) the withdrawal or downgrading of any underlying rating or credit watch status or outlook of the District's outstanding indebtedness by a national rating agency; and

(H) any event occurring, or information becoming known which, in the reasonable judgment of the Underwriter, makes untrue in any material adverse respect any statement or information set forth in the Official Statement, or has the effect that the Official Statement contains

any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading.

(ii) *Unexcused.* In the event the Underwriter shall fail (other than for a reason permitted by this Purchase Contract) to pay for the Bonds upon tender of the Bonds at the Closing, the Underwriter shall have no right in or to the Bonds.

Section 8. Closing. At or before 9:00 a.m., California time, on May [___], 2017, or at such other date and time as shall have been mutually agreed upon by the District and the Underwriter, the District will deliver or cause to be delivered to the Underwriter the Bonds in book-entry form duly executed by the District, together with the other documents described in Section 6(a) hereof; and the Underwriter will accept such delivery and pay the purchase price of the Bonds as set forth in Section 1 hereof in immediately available funds by federal funds wire, in an aggregate amount equal to such purchase price, plus accrued interest, if any, on the Bonds from the date thereof to the date of such payment, and shall deliver to the District the other documents described in Section 6(d) hereof, as well as any other documents or certificates Bond Counsel shall reasonably require.

Payment for the delivery of the Bonds as described herein shall be made by the Underwriter to the County and the COI Custodian, as appropriate. The Bonds will be delivered through the facilities of DTC in New York, New York, or at such other place as shall have been mutually agreed upon by the District and the Underwriter. All other documents to be delivered in connection with the delivery of the Bonds shall be delivered at the offices of Orrick, Herrington & Sutcliffe LLP, San Francisco, California.

Section 9. Expenses.

(a) The District shall pay the expenses incident to the performance of the District's obligations hereunder from proceeds of the Bonds deposited with the COI Custodian (or from any other source of available funds of the District), which expenses may include: (i) the cost of the preparation and reproduction of the Resolution and the Paying Agent Agreement; (ii) the fees and disbursements of District counsel; (iii) the fees and disbursements of Bond Counsel and Disclosure Counsel; (iv) the costs of the preparation, printing and delivery of the Bonds; (v) the costs of the preparation, printing and delivery of the Preliminary Official Statement, the Official Statement, and any amendment or supplement thereto in the quantity requested by the Underwriter in accordance herewith; (vi) initial rating fees of Moody's Investors Service, together with any travel expenses related thereto; (vii) [bond insurance premium]; (viii) fees and expenses of the Paying Agent for the Bonds; (ix) fees and expenses of the COI Custodian; (xi) fees and expenses of the County; (xii) fees and expenses of the Financial Advisor; and (xiii) expenses incurred by the Underwriter on behalf of the District's employees which are incidental to the implementation of this Purchase Contract, including, but not limited to, meals, transportation, lodging and entertainment of those employees. The District hereby authorizes the Underwriter to wire on the Closing Date from the purchase price of the Bonds [(i) an amount equal to \$[_____]] to the Bond

Insurer for the payment of the premium for the Policy, and (ii)] an amount equal to \$[_____] to the COI Custodian for the payment of all such costs of issuance.

(b) Except as set forth in clause (b) above, all other costs and expenses incurred by the Underwriter as a result of or in connection with the purchase of the Bonds and their public offering and distribution shall be borne by the Underwriter, including, but not limited to (i) clearing house fees, (ii) DTC fees, (iii) CUSIP fees, (iv) fees required to be paid to the California Debt and Investment Advisory Commission (“CDIAC”), (v) fees of counsel to the Underwriter, and (vi) costs or fees of qualifying the Bonds for offer and sale in various states chosen by the Underwriter and the costs or fees of preparing Blue Sky or legal investment memoranda to be used in connection therewith.

Section 10. Notices. Any notice or other communication to be given under this Purchase Contract (other than the acceptance hereof as specified in the introductory paragraph hereof) may be given to the District or the Underwriter by delivering the same in writing to the District or the Underwriter at the addresses given below, or such other address as the District or the Underwriter may designate by notice to the other party.

to the District: Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Attention: Chief Business Officer

to the Underwriter: Stifel, Nicolaus & Company, Incorporated
35th Floor
One Montgomery Street
San Francisco, CA 94104
Attention: Bruce Kerns

Section 11. Governing Law. The validity, interpretation and performance of this Purchase Contract shall be governed by the laws of the State of California.

Section 12. Parties in Interest. This Purchase Contract when accepted by the District in writing as heretofore specified shall constitute the entire agreement between the District and the Underwriter, and is solely for the benefit of the District and the Underwriter (including the successors or assigns thereof). No other person shall acquire or have any rights hereunder or by virtue hereof. All representations and agreements in this Purchase Contract of each of the parties hereto shall remain operative and in full force and effect, regardless of (a) delivery of and payment for the Bonds hereunder, or (b) any termination of this Purchase Contract.

Section 13. Headings. The headings of the paragraphs and sections of this Purchase Contract are inserted for convenience of reference only and shall not be deemed to be a part hereof.

Section 14. Effectiveness. This Purchase Contract shall become effective upon the execution of the acceptance hereof by the Authorized District Representative and the Underwriter, and shall be valid and enforceable at the time of such acceptance.

[Remainder of page intentionally left blank]

Section 15. Counterparts. This Purchase Contract, for the purchase and sale of the Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure Q), 2017 Series E and Sacramento City Unified School District General Obligation Bonds, Election of 2012 (Measure R), 2017 Series C, may be executed in several counterparts, which together shall constitute one and the same instrument.

Respectfully submitted,

STIFEL, NICOLAUS & COMPANY,
INCORPORATED, as Underwriter

By _____
Authorized Officer

SACRAMENTO CITY UNIFIED SCHOOL
DISTRICT

By _____
Authorized District Representative

Date of Execution: [____], 2017

Time of Execution: _____ p.m.

APPENDIX A

PURCHASE CONTRACT

TERMS OF THE:

\$(PAR1)

Sacramento City Unified School District
(County of Sacramento, State of California)
General Obligation Bonds,
Election of 2012 (Measure Q), 2017 Series E

and

\$(PAR2)

Sacramento City Unified School District
(County of Sacramento, State of California)
General Obligation Bonds,
Election of 2012 (Measure R), 2017 Series C

Interest Rates

See attached Pricing Report from Underwriter as Schedule A.

Principal Payments

See attached Pricing Report from Underwriter as Schedule A.

Terms of Redemption

Optional Redemption of Bonds. The Bonds maturing on or before August 1, 20[___] shall not be subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20[___], shall be subject to redemption prior to their respective stated maturity dates, at the option of the District, from any source of available funds, as a whole or in part on any date on or after August 1, 20[___], at a redemption price of par plus accrued interest to the redemption date, without premium.

Mandatory Sinking Fund Redemption of Bonds. The \$[_____] Term Bond maturing on August 1, 20[___], is subject to mandatory sinking fund redemption on each Mandatory Sinking Fund Redemption Date and in the respective principal amounts as set forth in the following schedule, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption:

**Mandatory Sinking
Fund Redemption Date
(August 1)**

Principal Amount To Be Redeemed

20__¹

¹ Maturity.

SCHEDULE A

APPENDIX B

FORM OF SUPPLEMENTAL OPINION OF BOND COUNSEL

[To be provided by Orrick]

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

TAX-EXEMPT GOVERNMENTAL BONDS TAX COMPLIANCE AND CONTINUING DISCLOSURE COMPLIANCE GUIDELINES

I. Purpose

These guidelines (the “Guidelines”) are adopted by the Board of Education of Sacramento City Unified School District (the “District”), to ensure that interest on tax-exempt governmental bonds of the District (“TEBs”) remains excludable from gross income under Section 103 of the Internal Revenue Code of 1986 (the “Code”) and to ensure compliance with the continuing disclosure undertaking(s) (the “Undertakings”) the District has entered or will enter into pursuant to Securities and Exchange Commission Rule 15c2-12 (the “Rule”) in connection with publicly-offered municipal securities issued by the District.

The Guidelines are intended to formally memorialize certain policies and procedures of the District previously adopted or followed by the District in connection with its issuance of TEBs (“Bonds”).

The District understands compliance with the policies and procedures set forth in the Guidelines is generally required for the continued exclusion of interest on TEBs from federal gross income and, thus, the District will consult with counsel nationally recognized in the area of municipal finance (“Bond Counsel”), in advance, regarding deviations from the facts and expectations as set forth in the closing certifications relating to any issue of Bonds.

II. Ongoing Relationship with Outside Advisors

The District maintains an ongoing relationship with Orrick, Herrington & Sutcliffe (Bond Counsel), and Capitol Public Finance Group, LLC (Financial Advisor), as well as other advisors to serve as a resource for advice regarding the Bonds’ Federal tax compliance.

III. Persons Responsible for Tax Compliance

The Board of Education is the proper authority to adopt a resolution to declare the intent of the District to use Bonds, if applicable, to reimburse for expenditures incurred prior to the borrowing.

The Chief Business Officer (“Tax Compliance Officer”), Gerardo Castillo, as of the date of adoption of these Guidelines, is the primary person to consult with Bond Counsel and other advisors on a continual basis with respect to the Bonds.

In general, the Tax Compliance Officer has the primary responsibility to ensure compliance with the tax requirements relating to all Bonds. As described in these Guidelines, tax requirements vary with respect to the different types of Bonds of the District but include one or more of the following: the expenditure and investment of proceeds of Bonds (“Bond Proceeds”), the use or sale of the assets financed or refinanced with Bond Proceeds (the “Bond-Financed Assets”), limitations on the amount of direct or indirect payments from persons other than another state or local governmental unit (a “Non-Governmental Person”) with respect to

Bond-Financed Assets (“Private Payments,” as described further in Section V.A. of these Guidelines), record-keeping and filing requirements. The Tax Compliance Officer shall review the tax document signed by the District that outlines the federal tax law requirements affecting the TEBs (with respect to any particular issue, the “Tax Certificate”). The Tax Certificate is included as part of the closing transcript for the Bonds.

In particular, the following persons are responsible for compliance with tax requirements during the life of the Bonds or the Bond-Financed Assets:

- The Tax Compliance Officer is responsible for monitoring or approving the requisitions for payment of costs, including through a transmittal to a trustee or paying agent, or a direct reimbursement to the District for costs previously paid to a third party.
- The Tax Compliance Officer is responsible for monitoring the use of Bond-Financed Assets (e.g., facilities, furnishings or equipment) throughout the term of the Bonds (or the expected useful life of the Bond-Financed Assets, if shorter) to identify whether any use of such Bond-Financed Assets is Private Business Use as defined in Section V.A. of these Guidelines. The Tax Compliance Officer is further responsible for monitoring the sale or other disposition of Bond-Financed Assets.
- The Tax Compliance Officer is responsible for monitoring the amount and allocation of Private Payments throughout the term of the Bonds to identify whether such Private Payments exceed the limitations set forth in the Code.
- The Tax Compliance Officer is responsible for ensuring that all of the Bond Proceeds are invested at fair market value at or below the applicable yield restrictions and that any rebate payments are timely calculated and remitted to the IRS.

IV. Expenditures of Bond Proceeds Generally

A. In General

At the issuance of the Bonds, the District must have reasonably expected to spend at least 85% of all proceeds that were expected to be used to finance improvements (which proceeds would exclude proceeds in the reserve fund or for any non-project purpose) within three years of issuance. Other limitations or adjustments may be set out in the Tax Certificate. The District must also have incurred or have reasonably expected to incur, within six months after issuance of the Bonds, binding obligations to unrelated parties involving an expenditure of not less than 5% of such amount of Bond Proceeds, and that completion of the project and allocations of Bond Proceeds to costs would proceed with due diligence. Meeting all these requirements will generally allow the District to invest these project-related Bond Proceeds at an unrestricted yield for three years. See Section VII of these Guidelines for rebate and rebate exception.

B. Assignment of Responsibility and Establishment of Calendar

On the date of issuance of any Bond, the Tax Compliance Officer will identify for that Bond issue:

- The funds and/or accounts into which Bond Proceeds are deposited.
- The types of expenditures expected to be made with the Bond Proceeds deposited into those funds and/or accounts and any expenditures prohibited from being made from such funds or accounts.
- The dates by which all Bond Proceeds described in Section IV. A. of these Guidelines must be spent or become subject to arbitrage yield limitations (“Expenditure Deadlines”) and all interim dates by which funds and/or accounts must be checked to ensure compliance with the applicable Expenditure Deadlines.

C. Expenditure Failures

If any person discovers that an Expenditure Deadline or a restriction on expenditures as described herein has not been met, such person will promptly notify the Tax Compliance Officer who will consult with Bond Counsel to determine the appropriate course of action with respect to such unspent Bond Proceeds or prohibited use of Bond Proceeds. Special action may need to be taken with such unspent or misspent Bond Proceeds, including yield restriction, or redemption of Bonds.

D. Final Allocation

Requests for expenditures will be summarized in a final allocation of Bond Proceeds (“Final Allocation”) in a manner consistent with allocations made to determine compliance with arbitrage yield restriction and rebate requirements (See Section VII of these Guidelines). The Final Allocation will memorialize the assets or portion thereof financed with Bond Proceeds and the assets or portion thereof financed with other funds.

The Final Allocation must occur not later than 18 months after the date of the expenditure or 18 months after the date the facility to which the expenditure relates is completed and actually operating at substantially the level for which it was designed (but in all events not later than 60 days after the end of the fifth year after issuance of the Bonds or 60 days after none of the Bonds are outstanding, if earlier).

The Tax Compliance Officer will be responsible for ensuring that such Final Allocation is made for the Bonds.

E. Records of Expenditures

The Tax Compliance Officer is responsible for maintaining records related to the expenditure of Bond Proceeds including records:

- Identifying all of the assets or portion of assets financed with Bond Proceeds

- Relating to requests for Bond Proceeds, construction contracts, purchase orders, invoices, and payment records
- Relating to costs reimbursed with Bond Proceeds
- Relating to any action taken as a result of a failure to meet the Expenditure Deadlines
- Of the Final Allocation and all supporting documentation

Such records will be retained for the life of the Bonds, plus any refunding bonds, plus three years and may be in the form of documents or electronic copies of documents, appropriately indexed to specific Bond issues and compliance functions.

V. Monitoring of Financed Projects

A. Monitoring of Private Business Use

For each new Bond-Financed Asset, the Tax Compliance Officer will determine the expected use of such Bond-Financed Asset and whether such Bond-Financed Asset is or will be subject to any contracts or other arrangements that may give rise to Private Business Use.

The Tax Compliance Officer will inform the persons responsible for the management and operation of the Bond-Financed Asset (“Asset Managers”) of the Private Business Use restrictions relating to the Bond-Financed Asset.

The Tax Compliance Officer will require Asset Managers to submit any Management Contract with respect to Bond-Financed Assets to the Tax Compliance Officer for review prior to entering such Management Contract. The Tax Compliance Officer will forward such Management Contract to Bond Counsel or to other capable advisors to determine whether such Management Contract complies with the 97-13 Safe Harbors.

No Bond-Financed Asset will be sold, leased or transferred by the Asset Managers without prior approval by the Tax Compliance Officer.

The Tax Compliance Officer will meet periodically with Asset Managers to identify and discuss any existing or planned Private Business Use of Bond-Financed Assets.

B. Monitoring of Private Payments

For each issue of Bonds, the Tax Compliance Officer will review the Tax Certificate and consult with outside advisors, as described below, to determine if the expected use of any Bond-Financed Asset may result in excess Private Business Use. If excess Private Business Use is expected, the Tax Compliance Officer shall consult with Bond Counsel and follow instructions regarding monitoring of Private Payments to ensure that excess Private Payments do not occur.

C. Consultation with Outside Advisors

The District acknowledges that certain refinements, interpretations and exceptions apply to the analysis of Private Business Use and Private Payments and that Bond Counsel and other qualified advisers should be engaged and consulted to review contracts or other information relating to such use of Bond-Financed Assets. In addition, the Final Allocation of Bond Proceeds (see subsection IV. G. above) may affect the Private Business Use and Private Payment determinations. The Tax Compliance Officer will consult periodically with Bond Counsel to review any changes in the law with respect to Private Business Use of Bond-Financed Assets and to identify and discuss any existing or planned Private Business Use of Bond-Financed Assets or sources of revenue that may be considered Private Payments.

D. Identification and Correction of Violations

In the event the use of Bond Proceeds or Bond-Financed Assets or the nature or amount of Private Payments is different from the covenants and representations set forth in the Tax Certificate, the District will contact Bond Counsel in a timely manner to ensure that there is no adverse effect on the tax status of the Bonds. Various remedies are available to the District in the event of certain violations on the limits of use of Bond Proceeds, amounts of Private Payments, the investment of Bond Proceeds, and the use of the Bond-Financed Assets. For example, a change in the use of the Bond-Financed Assets after the issuance of the Bonds that results in excessive Private Business Use or Private Payments may be corrected through a “remedial action” that is described in the Treasury Regulations. Such remedial actions include a defeasance of the portion of the Bonds affected by the excessive Private Business Use or Private Payments. Other actions (or inaction) that potentially adversely affect the status of the Bonds may be corrected through the Voluntary Closing Agreement Program described in IRS Notice 2008-31.

E. Record Keeping Requirements

The Tax Compliance Officer will keep copies of all contracts and arrangements involving the lease, management, sale, operation, service or other use of all Bond-Financed Assets. The Tax Compliance Officer will also maintain and update no less frequently than every year a spreadsheet with respect to each issue of Bonds regarding the cumulative amount of Private Business Use with respect to such issue. Such records will be retained for the life of the Bonds, plus any refunding bonds, plus three years and may be in the form of documents or electronic copies of documents, appropriately indexed to specific Bond issues and compliance functions.

VI. Investment of Proceeds

On the Date of Issue of any Bond, the Tax Compliance Officer will identify for that Bond:

- All of the funds and accounts into which Bond Proceeds are deposited and the applicable yields at or below which such funds must be invested.
- Any funds that are not directly funded with Bond Proceeds which must be invested at or below the yield on the Bonds.

The Tax Compliance Officer will ensure that the investment of Bond Proceeds is in compliance with the applicable yield restrictions contained in the Treasury Regulations.

The Tax Compliance Officer will ensure that all investments, including guaranteed investment contracts (“GICs”) and certificates of deposit purchased with Bond Proceeds will be purchased in compliance with the applicable fair market value requirements of the Treasury Regulations.

The Tax Compliance Officer will obtain regular, periodic statements regarding the investments and transactions involving Bond Proceeds.

The Tax Compliance Officer will keep all records with respect to investments, including:

- The solicitation and all responses received from the bidding of any GICs,
- Information with respect to any investment agreements, including certificates of deposit and GICs,
- United States Treasury Securities-State and Local Government Series subscription information and
- Records of investment activity sufficient to permit calculation of arbitrage rebate or demonstration that no rebate is due.

VII. Arbitrage Yield and Rebate

The District will engage outside providers, as necessary, to assist in the calculation of arbitrage rebate attributable to the investment of Bond Proceeds.

Statements regarding investments and transactions involving Bond Proceeds and other requested documents and information should be provided to the rebate service provider on a reasonable basis.

The Tax Compliance Officer will monitor the arbitrage rebate service provider to assure compliance with required rebate payments, if any, which need to be paid no later than 60 days after each of (1) the fifth year after issuance, (2) each subsequent 5-year period through the term of the Bonds, and (3) the final maturity or redemption date of the issue. The Tax Certificate or tax covenants in other documents may set forth how frequently rebate calculations must be performed.

During the construction period of a capital project, the investment and expenditure of Bond Proceeds are to be monitored and the arbitrage rebate service provider consulted to determine whether the District is meeting any spending exception. Available spending exceptions are in periods of 6 months, 18 months and two years (for construction only), with the 18-month and 2-year exception subject to six-month internal benchmarks. See the Tax Certificate or consult the rebate service provider for more details regarding the spending exceptions.

In the event that a rebate payment is due, the Tax Compliance Officer will ensure that such rebate payment is accompanied by a Form 8038-T.

The Tax Compliance Officer will retain copies of all arbitrage reports, related return filings with the Internal Revenue Service, and copies of cancelled checks with respect to any rebate payments and information statements. The Tax Compliance Officer will also retain copies of any hedge agreements such as swaps or interest-rate caps entered into with respect to the Bonds. Such records will be retained for the life of the Bonds, plus any refunding bonds, plus three years and may be in the form of documents or electronic copies of documents, appropriately indexed to specific Bond issues and compliance functions.

VIII. Continuing Disclosure Compliance: Background Information

Pursuant to the Rule and the Undertakings, the District must file an annual report with the Municipal Securities Rulemaking Board (the “MSRB”) within nine months after the District’s fiscal year end (June 30) (the “Annual Report Filing Deadline”). This annual report must include the audited financial statements of the District and, if specified in the Undertakings, additional information related to the finances and operations of the District (collectively, the “Annual Report”). If the audited financial statements of the District are not available as of the Annual Report Filing Deadline, the Undertakings may allow the District to file unaudited financial statements before the Annual Report Filing Deadline and then file audited financial statements when they become available. The Undertakings for each series of Bonds may require different types of additional financial information and operating data to be included in the Annual Report for each series of Bonds. Copies of the Undertakings for the District’s currently-outstanding Bonds are attached hereto as Exhibit A.

The Rule and the Undertakings also require notice of the occurrence of certain events (“Events”) to be provided to the MSRB within ten (10) business days after the occurrence of the Event if such an Event is determined to be material (a “Material Event Filing”). A list of the Events for which a Material Event Filing may be required under the Rule as of January 30, 2014 is attached hereto as Exhibit B.

The Annual Report and any Material Event Filings must be filed on the MSRB’s Electronic Municipal Market Access (“EMMA”) system (accessible as of the date of adoption of these Guidelines at emma.msrb.org) to the CUSIP numbers for the maturities of each series of Bonds outstanding. If a Material Event Filing only applies to a certain series of Bonds (such as a notice of optional redemption), it needs to be filed only on the CUSIP numbers for the affected series of Bonds.

IX. Persons Responsible for Compliance with Undertakings

If the District has not appointed a Dissemination Agent (as described below), then the Chief Business Officer (the “Disclosure Compliance Officer”), Gerardo Castillo, as of the date of adoption of these Guidelines, has the primary responsibility to ensure compliance with the Undertakings relating to all Bonds. If the District has appointed a Dissemination Agent to assist the District in carrying out its obligations under the Undertakings, the Disclosure Compliance

Officer will work with the Dissemination Agent to ensure compliance with the Undertakings relating to all Bonds.

X. Dissemination Agent; External Advisors

To satisfy its obligations under these Guidelines, the District may appoint or engage a third-party dissemination agent with expertise in compliance with the Rule (the “Dissemination Agent”) to assist the District in carrying out its obligations under the Undertakings. The District may discharge any such Dissemination Agent with or without appointing a successor Dissemination Agent.

As necessary and appropriate, the District shall consult with bond counsel and the District’s legal counsel and financial advisors to ensure that all applicable post-issuance disclosure requirements set forth in the Undertakings are met.

XI. Provision of Annual Reports to MSRB

On or before the Annual Report Filing Deadline, the Disclosure Compliance Officer will review the Undertaking for each series of Bonds then outstanding, will assemble the required contents of the Annual Report for such Bonds and will file on EMMA the Annual Report for such Bonds.

XII. Provision of Material Event Filings to MSRB

The occurrence of certain Events, including payment defaults, requires a Material Event Filing without the need for a materiality determination (i.e. they are deemed material under the Rule). Other Events, such as non-payment related defaults, must be analyzed to determine if the Event is material; if so, a Material Event Filing is required. The Disclosure Compliance Officer will consult with bond counsel regarding any questions as to whether an Event has occurred and what filings are required.

The Disclosure Compliance Officer is to be immediately notified by all employees, officers, Tax Compliance Officers, agents and officials of the District of the occurrence of any listed Event so that he or she may determine whether a Material Event Filing is required pursuant to the Rule and the Undertakings. As soon as the Disclosure Compliance Officer learns of the occurrence of an Event that is deemed material, the Disclosure Compliance Officer will prepare and file, within ten business days of the occurrence of the Event, a Material Event Filing on EMMA.

The Disclosure Compliance Officer will review Exhibit B on a regular basis, and consult with bond counsel or other advisors, as necessary, to update the list of Events under the Rule.

XIII. Recordkeeping; Future Bond Issuance

The Disclosure Compliance Officer will maintain copies of the District’s Annual Reports and Material Event Filings and evidence of filing of the District’s Annual Reports and Material Event Filings in the District’s records.

In connection with any subsequent issuance of Bonds by the District, the Disclosure Compliance Officer shall review and verify any statements concerning the District's compliance with its Undertakings in any offering documents (such as an Official Statement) for such Bonds. After the issuance of such Bonds, the Disclosure Compliance officer will attach a copy of the Undertaking entered into in connection with such Bonds to the copies of District's currently-outstanding Undertakings attached hereto as Exhibit A.

XIV. Identification and Correction of Violations

In the event that the District does not timely file complete information required in any Annual Report or does not timely make a Material Event Filing on EMMA, the District will contact Bond Counsel in a timely manner and undertake any appropriate corrective action that may be necessary to bring the District into compliance with the Rule.

Exhibit A

Copies of Continuing Disclosure Undertakings for District's Bonds

[Attach copies.]

Exhibit B

Material Events Requiring Disclosure

Last Updated: January 30, 2014

*(pursuant to 17 Code of Federal Regulations, §240.15c2-12 (Rule 15c2-12)
Municipal Securities Disclosure)*

In a timely manner not in excess of ten business days after the occurrence of the event, notice of any of the following events with respect to the securities being offered in the offering:

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, if material;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701 TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax-exempt status of the security;
- (7) Modifications to rights of security holders, if material;
- (8) Bond calls, if material, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, if material;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person;
- (13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1

Meeting Date: March 16, 2017

Subject: Business and Financial Information

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale:

- Purchase Order Board Report for the Period of December 15, 2016 through January 14, 2017

Financial Considerations: Reflects standard business information.

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

Documents Attached:

1. Purchase Order Board Report for the Period of December 15, 2016 through January 14, 2017

Estimated Time: N/A

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: José L. Banda, Superintendent

Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B17-00704	RAY MORGAN COMPANY	2-Year Service Agreement Service for Canon iPF8400	CENTRAL PRINTING SERVICES	01	2,400.00
B17-00705	ENTERPRISE CAR RENTAL INC	ENTERPRISE RENTAL 2016-2017 - FOR ALHS BASKETBALL	AMERICAN LEGION HIGH SCHOOL	01	1,300.00
B17-00706	Tasleem Ali	FEDERAL PROPORTIONMENT	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
B17-00707	Mel or Michelle Warren	FEDERAL PROPORTIONMENT 2016-17	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
B17-00708	JOSTENS INC	TO PAY DUPLICATE DIPLOMAS	HIRAM W. JOHNSON HIGH SCHOOL	01	374.29
CHB17-00355	RAY MORGAN/SCUSD	CANON COPIER 2016-2017	CAPITAL CITY SCHOOL	01	2,170.00
CHB17-00356	U S BANK/SCUSD	OFFICE DEPOT BLANKET ORDER	AREA ASSISTANT SUPERINTENDENTS	01	500.00
CHB17-00357	U S BANK/SCUSD	CHG BK TO CANCY'S CAL CARD	HUMAN RESOURCE SERVICES	01	2,458.63
CS17-00279	DT GRAPHICS AND DESIGN	UPDATED DISTRICT MAP	BUSINESS SERVICES	01	1,020.39
CS17-00280	THOMAS ARMSTRONG DBA ARMSTRONG TURNER CONSULTING	CONTRACT - THOMAS ARMSTRONG	NEW JOSEPH BONNHEIM	09	8,346.41
CS17-00281	THE WRITE TOOLS LLC	WRITE TOOLS TRAININGS FOR 2016-17	WILLIAM LAND ELEMENTARY	01	9,600.00
CS17-00282	KELLY O'CONNOR	NPS TITLE I TUTORING ST ROBERT	CONSOLIDATED PROGRAMS	01	3,010.70
CS17-00283	JANNET TORADO	NPS TITLE I TUTORING-ST. CHARLES BORROMEO	CONSOLIDATED PROGRAMS	01	1,771.00
CS17-00284	DINA MCHUGH NEXTED	INVOICE #538493 TO ALIGN CAPITOL REGION	STRATEGY & INNOVATION OFFICE	01	10,000.00
CS17-00285	LAUREN HICKMAN	WEST TRAINING	AREA ASSISTANT SUPERINTENDENTS	01	150.00
CS17-00286	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SCOE INSTRUCTIONAL ROUNDS AND COACHING TRAINING	BRET HARTE ELEMENTARY SCHOOL	01	8,450.00
CS17-00287	HANCOCK PARK & DELONG INC	0183-415-0267 JBOONHEIM FLOORING (RR)	FACILITIES SUPPORT SERVICES	01	515.00
CS17-00288	NATIONAL ANALYTICAL LAB INC	0450-406 KIT CARSON CORE ACADEMIC RENO	FACILITIES SUPPORT SERVICES	21	3,175.00
CS17-00289	TEEN S TEAM+	SUPPLEMENTAL CONTRATOR - BULLYING	YOUTH DEVELOPMENT	01	2,450.00
CS17-00290	HOT BISCUITS MUSIC	KINDER, 1ST & 2ND GRADE MUSIC PROGRAM	HOLLYWOOD PARK ELEMENTARY	01	4,400.00
CS17-00291	BINA LEFKOVITZ	SUPPORT LAW ACADEMY/HIRAM JOHNSON	ACADEMIC ACHIEVEMENT	01	3,000.00
CS17-00292	PREMIER MANAGEMENT GROUP, INC	0183-415-0267 JBOONHEIM FLRING (RR) (2016/2017)	FACILITIES SUPPORT SERVICES	01	1,711.00
CS17-00293	MOVE WITH ME YOGA ADVENTURES	MOVE WITH ME YOGA ADVENTURES - LEAH KALISH - EHS	CHILD DEVELOPMENT PROGRAMS	12	1,274.55
CS17-00294	SANDWICHMEDIA.COM	INFORMATIONAL VIDEO	COMMUNICATIONS OFFICE	01	2,400.00

*** See the last page for criteria limiting the report detail.

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ESCAPE ONLINE

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS17-00295	STAFFORD KING WIESE ARCHIT INC	0521-409 WEST CAMPUS FIELD IMPROVEMENTS	FACILITIES SUPPORT SERVICES	21	242,400.00
CS17-00296	UC BERKELEY	CLASSROOM PRESENTATION	CALIFORNIA MIDDLE SCHOOL	01	1,810.00
CS17-00297	ELIZABETH BEAVEN	WEST TRAINING	AREA ASSITANT SUPERINTENDENTS	01	400.00
CS17-00298	JANETTE SENCION DE PERFECTO	JANETTE SENCION-PERFECTO	CESAR CHAVEZ INTERMEDIATE	01	1,920.00
CS17-00299	LINKED LEARNING ALLIANCE	LINKED LEARNING DATA COLLABORATIVE	ACADEMIC ACHIEVEMENT	01	7,000.00
CS17-00300	FOLLETT SCHOOL SOLUTIONS	MIGRATE EXISTING DESTINY DB TO FOLLETT	INFORMATION SERVICES	01	182,761.91
CS17-00301	MAD SCIENCE OF SACRAMENTO VALL EY	MAD SCIENCE CLASSES	WILLIAM LAND ELEMENTARY	01	19,650.00
CS17-00302	CITY OF REFUGE SACRAMENTO	SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	30,000.00
CS17-00303	FOOD LITERACY CENTER	FOOD LITERACY	YOUTH DEVELOPMENT	01	200.00
P17-01399	CITY OF SACRAMENTO REVENUE DIV ISION	Parking Debit Card	THE MET	09	170.00
P17-01688	FIRST BOOK ATTN FBNBB PAYMENT S	EHS BOOKS FOR LIBRARY - CHRISTY ANDLOVEC	CHILD DEVELOPMENT PROGRAMS	12	282.69
P17-02335	MOBYMAX LLC	BRAIN POP LICENSE RENEWAL 2016-2017	WILL C. WOOD MIDDLE SCHOOL	01	99.00
P17-02386	U S BANK/SCUSD	CARTRIDGE/ EPSON PHOTO PAPAER-VISUAL/ARTS CL	CAREER & TECHNICAL PREPARATION	01	336.39
P17-02390	NWN CORPORATION	DESKTOP COMPUTER FOR CCR DEPARTMENT	ACADEMIC ACHIEVEMENT	01	907.87
P17-02391	NWN CORPORATION	PC'S FOR STUDENT COMPUTER LAB	WILLIAM LAND ELEMENTARY	01	10,554.58
P17-02392	NWN CORPORATION	CHROMEBOOKS-SUPPLEME NTAL TECHNOLOGY	FERN BACON MIDDLE SCHOOL	01	10,204.31
P17-02393	ALL WEST COACHLINES INC	TRANSPORTATION FOR JCBA TO JOB FAIR	HIRAM W. JOHNSON HIGH SCHOOL	01	715.48
P17-02395	AMADOR STAGE LINES INC	JCBA TO UC DAVIS COLLEGE EXPLORATION	HIRAM W. JOHNSON HIGH SCHOOL	01	533.07
P17-02396	APPLE INC	POWER ADAPTER FOR MACBOOKS	OAK RIDGE ELEMENTARY SCHOOL	01	256.55
P17-02397	APPLE INC	SMARTBOARD CONNECTORS	TAHOE ELEMENTARY SCHOOL	01	265.22
P17-02398	BATTERIES PLUS	BATTERIES FOR RADIOS	SUTTER MIDDLE SCHOOL	01	159.84
P17-02399	CAPITOL PLYWOOD INC	CAPITOL PLYWOOD-BECKER	SUTTER MIDDLE SCHOOL	01	878.45
P17-02400	DISCOVERY MUSEUM SCIENCE & SPA CE CENTER	5th, 7th & 8th FIELDTRIP FEE	JOHN MORSE THERAPEUTIC	01	100.00
P17-02401	NATOMAS CHEVRON	PRE PAY CATAGORICAL INCENTIVE - GAS CARDS	NEW SKILLS & BUSINESS ED. CTR	11	1,400.00
P17-02402	COMTECH COMMUNICATIONS INC	TWO-WAY RADIOS	ROSA PARKS MIDDLE SCHOOL	01	738.14
P17-02403	CDW-G C/O PAT HEIN	CHROMEBOOK ADAPTORS	OAK RIDGE ELEMENTARY SCHOOL	01	150.25

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02404	IVS COMPUTER TECHNOLOGIES	IVS SMART BOARD UPGRADE	ISADOR COHEN ELEMENTARY SCHOOL	01	747.00
P17-02405	RISO PRODUCTS OF SACRAMENTO	RISO INK AND MASTER ROLLS	ALICE BIRNEY WALDORF	01	157.33
P17-02406	DIGITAL DOLPHIN SUPPLIES	EPSON ELPLP60 - -REPLACEMENT LAMP SCHOOL	ISADOR COHEN ELEMENTARY SCHOOL	01	273.26
P17-02407	VIRCO MANUFACTURING CORP	SUSAN B. ANTHONY - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	346.77
P17-02408	SUPPLY WORKS	School products for school safety and appearance	HEALTH PROFESSIONS HIGH SCHOOL	01	2,439.28
P17-02409	CDW-G C/O RYAN MILLER	PRINCIPALOFFICE PRINTER	A. M. WINN ELEMENTARY SCHOOL	01	464.18
P17-02411	U S BANK/SCUSD	PACIFIC ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	99.59
P17-02412	THOMAS JONES	WAWF - SAN DIEGO ORIENTEERING	LUTHER BURBANK HIGH SCHOOL	01	3,506.20
P17-02413	THE RADIO GUYS	SOFTWARES (REPEATER FREQUENCIES)	FACILITIES MAINTENANCE	01	1,650.00
P17-02414	SILKE COMMUNICATIONS	REPEATER & ANTENNA SYSTEM	FACILITIES MAINTENANCE	01	3,659.22
P17-02415	AMS.NET INC C/O FREMONT BANK	REMOTE, MANAGED, MONITORING, 11/27/16 - 11/27/17	INFORMATION SERVICES	01	86,000.00
P17-02416	EDGEWAVE	EMAIL SECURITY RENEWAL, 12/18/16 to 12/18/17	INFORMATION SERVICES	01	40,896.00
P17-02417	U S BANK/SCUSD	SOFTWARE- CORELDRAW TECH SUITE MANUFACTURE/DESIGN	CAREER & TECHNICAL PREPARATION	01	99.00
P17-02418	OFFICE DEPOT	SBA ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	394.48
P17-02419	APPLE INC	MAC MINI FOR DIGITAL MUSIC CLASS	ROSEMONT HIGH SCHOOL	01	518.52
P17-02420	NWN CORPORATION	COMPUTERS - DIRECTOR, LEAD NURSE, JOHN STILL NURSE	HEALTH SERVICES	01	3,094.01
P17-02421	CSUS PARKING SACRAMENTO STATE UNIVERSITY	PARKING PASSES (SPRING SEMESTER 2017)	SPECIAL EDUCATION DEPARTMENT	01	2,350.00
P17-02422	FOLLETT SCHOOL SOLUTIONS	Barcode Labels for Professional Library	LIBRARY/TEXTBOOK SERVICES	01	102.23
P17-02423	HEINEMANN PUBLISHING	Heinemann Intervention Materials	JOHN H. STILL - K-8	01	1,772.35
P17-02424	JONES SCHOOL SUPPLY CO INC	SBA ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	211.35
P17-02425	HOUGHTON MIFFLIN HARCOURT	SUPPORT INTERVENTION CLASSES READ 180 BOOKS	HIRAM W. JOHNSON HIGH SCHOOL	01	598.27
P17-02426	INGENIUM GROUP	INGENUIM (SCIENCE WASTE REMOVAL)	KIT CARSON MIDDLE SCHOOL	01	2,562.10

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02427	APPLE INC	MACBOOK AIR	ENGINEERING AND SCIENCES HS	01	30,638.12
P17-02428	NASCO	science supplies	JOHN H. STILL - K-8	01	1,281.93
P17-02429	FILEMAKER INC	3 yr renewal of FileMaker contract # 41056359	CENTRAL PRINTING SERVICES	01	1,868.00
P17-02430	U S BANK/SCUSD	POWER SUPPLY FOR SCHOOL USED STAGE MIC	BRET HARTE ELEMENTARY SCHOOL	01	62.07
P17-02431	U S BANK/SCUSD	KINDLE FIRE 7 (HOPKINS)	SP ED - TECHNOLOGIST	01	146.07
P17-02432	RENAISSANCE LEARNING, INC	ACCELERATED READER	TAHOE ELEMENTARY SCHOOL	01	4,133.30
P17-02433	Acuity Scheduling, Inc	MEETING/SCHEDULE SYSTEM - COUNSELING OFFICE	JOHN F. KENNEDY HIGH SCHOOL	01	428.00
P17-02434	STUDENT TREASURES ACQUISITION	FIFTH GRADE BOOK PROJECT	LEONARDO da VINCI ELEMENTARY	01	202.80
P17-02435	ACCREDITING COMMISSION FOR SCHOOLS	WASC ANNUAL INSTALLMENT AND MID CYCLE VISIT	ENGINEERING AND SCIENCES HS	01	2,795.00
P17-02436	Katharine Ann David	AUTHOR VISIT	HOLLYWOOD PARK ELEMENTARY	01	125.00
P17-02437	LANDMARK CONSTRUCTION	0450-406 KIT CARSON CORE ACADEMIC	FACILITIES SUPPORT SERVICES	21	7,555,824.75
P17-02438	CLARK & SULLIVAN CONSTRUCTION	0510-416 C.K. MCCLATCHY VAPA PHASE II	FACILITIES SUPPORT SERVICES	21	15,042,896.00
P17-02439	METRO MAILING SERVICE INC	SES RECRUITMENT POSTCARDS	ENGINEERING AND SCIENCES HS	01	1,067.00
P17-02440	Triple A S Inc Replica Digital	INSTRUCTOR GUIDE -Y-PLAN GUIDE	ACADEMIC ACHIEVEMENT	01	626.23
P17-02441	FIRST BOOK	FIRST BOOK NATIONAL BOOK	NICHOLAS ELEMENTARY SCHOOL	01	165.13
P17-02442	DEPARTMENT OF GENERAL SERVICES	0025-404 BOWLING GREEN CHACON FA UPGRADE	FACILITIES SUPPORT SERVICES	21	702.85
P17-02443	SAN JUAN UNIFIED SCHOOL DIST. DISTRICT ACCTG - A/R	TITLE I MOU INVOICE	CONSOLIDATED PROGRAMS	01	2,576.40
P17-02444	INGENIUM GROUP	PICK UP SCIENCE HAZARDOUS MATERIALS	LUTHER BURBANK HIGH SCHOOL	01	1,164.67
P17-02445	JOE SUN & COMPANY	LAW ACADEMY UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,431.48
P17-02446	SHANNON GREGOIRE	hippo md reimbursement	JOHN H. STILL - K-8	01	94.98
P17-02447	SIERRA WINDOW COVERINGS INC	BLINDS FOR COUNSELING & CAREER CTR	HIRAM W. JOHNSON HIGH SCHOOL	01	1,197.84
P17-02448	DAYTON, DAVID	hippo md reimbursement	JOHN H. STILL - K-8	01	94.13
P17-02449	THORSON, KAYLA	hippo md reimbursement	JOHN H. STILL - K-8	01	102.84
P17-02450	SACRAMENTO ATHLETIC LEAGUE SAV A	BASKETBALL CONFERENCE 2015 16 - 2 TEAMS	AMERICAN LEGION HIGH SCHOOL	01	1,250.00
P17-02451	JENNIFER GRASER	REIMB. ROBOTICS REG. FEES TO J. GRASER	CAREER & TECHNICAL PREPARATION	01	450.00
P17-02452	Robert Miller	Reimbursement of 3D Ptrs for classroom instruction	HEALTH PROFESSIONS HIGH SCHOOL	01	1,936.19

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02453	THE SHADE CARE COMPANY	REMOVAL OF TREE AT SAM BRANNAN	FACILITIES MAINTENANCE	01	1,680.00
P17-02454	VORTEX INDUSTRIES INC	CESAR CHAVEZ CAFETERIA SHUTTER REPAIR	FACILITIES MAINTENANCE	01	744.00
				13	744.00
P17-02455	CURTIS MILLER dba MILLER'S CIT RUS GROVE	5663 FRESH MANDARINS 12/19/16	NUTRITION SERVICES DEPARTMENT	13	4,500.00
P17-02456	BOOKS EN MORE	SUPPLEMENTAL INSTRUCTIONAL MATERIALS-ELA BOOKS	FERN BACON MIDDLE SCHOOL	01	1,572.87
P17-02457	BOOKS EN MORE	class sets of books	JOHN H. STILL - K-8	01	840.38
P17-02458	LAURIE SEIXAS	This is a confirming requisition	JOHN H. STILL - K-8	01	496.56
P17-02459	RISO PRODUCTS OF SACRAMENTO	MAITENANCE AGREEMENT FOR RISO EZ	PETER BURNETT ELEMENTARY	01	367.00
P17-02460	RISO PRODUCTS OF SACRAMENTO	RISO AGREEMENT 12/12/2016 - 12/11/2017	WILL C. WOOD MIDDLE SCHOOL	01	133.00
P17-02461	RISO PRODUCTS OF SACRAMENTO	DUPLICATING RENEWAL CONTRACT FOR 12/04/2015-	CAROLINE WENZEL ELEMENTARY	01	122.00
P17-02462	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT CONT006361-09	ROSA PARKS MIDDLE SCHOOL	01	369.00
P17-02463	RISO PRODUCTS OF SACRAMENTO	MAITENANCE AGREEMENT FOR RISO	PETER BURNETT ELEMENTARY	01	425.00
P17-02465	COMTECH COMMUNICATIONS INC	walkie talkies for school	JOHN H. STILL - K-8	01	3,690.70
P17-02466	SUPPLY WORKS	TRASH CANS	LUTHER BURBANK HIGH SCHOOL	01	211.79
P17-02467	STEVE WELCH ELECTRICAL CONTRAC TORS	ELECTR. WK @JFK HASS CNC MACHINE-MFG.& DESIGN PRG.	CAREER & TECHNICAL PREPARATION	01	3,250.00
P17-02468	FOLLETT SCHOOL SOLUTIONS	ASPIRE PROGRAM / PROFESS DEVELOP -\$100SAVE-PURCH	DEPUTY SUPERINTENDENT	01	394.58
P17-02469	BOOKS EN MORE	Non-Instructional Materials for Li Ezzell	ACADEMIC OFFICE	01	365.74
P17-02470	Del Real, LLC	5636 TAMALES 01/24/17	NUTRITION SERVICES DEPARTMENT	13	8,410.60
P17-02471	Del Real, LLC	5637 TAMALES 02/14/17	NUTRITION SERVICES DEPARTMENT	13	11,007.70
P17-02472	GENERAL MILLS	5635 CEREALS, CRUNCH BAR 01/12/17	NUTRITION SERVICES DEPARTMENT	13	34,695.30
P17-02473	P & R PAPER SUPPLY COMPANY	5655 TRAYS 1/10/17	NUTRITION SERVICES DEPARTMENT	13	21,481.20
P17-02474	P & R PAPER SUPPLY COMPANY	5656 TRAYS 1/23/17	NUTRITION SERVICES DEPARTMENT	13	21,481.20
P17-02475	P & R PAPER SUPPLY COMPANY	5657 TRAYS 2/6/17	NUTRITION SERVICES DEPARTMENT	13	21,481.20
P17-02476	P & R PAPER SUPPLY COMPANY	5658 TRAYS 2/21/17	NUTRITION SERVICES DEPARTMENT	13	21,481.20
P17-02477	GLOBAL FOODS INC	5632 SANDWICHES 01/16/17	NUTRITION SERVICES DEPARTMENT	13	19,260.00

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02478	INTEGRATED FOOD SERVICE	5641 GRILLED CHSE/TACO MEAT 01/24/17	NUTRITION SERVICES DEPARTMENT	13	15,513.75
P17-02479	INTEGRATED FOOD SERVICE	5642 GRILLED CHSE/TACO MEAT 02/14/17	NUTRITION SERVICES DEPARTMENT	13	15,513.75
P17-02480	LAND O LAKES INC	5638 CHEESE SAUCE CUPS 01/10/17	NUTRITION SERVICES DEPARTMENT	13	26,972.50
P17-02481	LAND O LAKES INC	5639 CHEESE CUBES 01/30/17	NUTRITION SERVICES DEPARTMENT	13	12,982.50
P17-02482	LINGS	5643 CHOW MEIN 01/26/17	NUTRITION SERVICES DEPARTMENT	13	13,871.10
P17-02483	LINGS	5644 CHOW MEIN 02/16/17	NUTRITION SERVICES DEPARTMENT	13	13,871.10
P17-02484	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	BOOKS PURCHASED	HOLLYWOOD PARK ELEMENTARY	01	1,025.37
P17-02485	JONES SCHOOL SUPPLY CO INC	2016-17 ATTENDANCE INCENTIVE AWARDS	SUSAN B. ANTHONY ELEMENTARY	01	362.28
P17-02486	SCHOLASTIC LIBRARY PUBLISHING	2017 LIBRARY BOOK ORDER	BG CHACON ACADEMY	09	1,191.59
P17-02487	VISION 2000 EDUCATIONAL FOUNDATION	FOR YOUNG WOMEN'S GROUP	YOUTH DEVELOPMENT	01	600.00
P17-02488	COMTECH COMMUNICATIONS INC	Add'l Radios for Office Staff	CALIFORNIA MIDDLE SCHOOL	01	1,117.23
P17-02489	TRIMARK ECONOMY RESTAURANT FIX TURES	MILK COOLERS FOR JOHN STILL MS/KIT CARSON	NUTRITION SERVICES DEPARTMENT	13	7,134.96
P17-02490	SCHOOL SPECIALTY EDUCATION DAN A	PHYSICAL ED EQUIPMENT	SEQUOIA ELEMENTARY SCHOOL	01	891.10
P17-02491	MCADAMS TERRITORY MGR GOPHER SPORT	PHYSICAL ED EQUIPMENT	SEQUOIA ELEMENTARY SCHOOL	01	216.59
P17-02492	JAMES DOHERTY INC	PARKS ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	210.93
P17-02493	ORIENTAL TRADING CO INC	PARKS ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	174.10
P17-02494	SCHOOL HEALTH CORPORATION CUST #4523	THERMOMETER COVERS	WILLIAM LAND ELEMENTARY	01	231.54
P17-02495	KENMARK OPTICAL ACCT # PG171	OPTOMETRIC PROGRAM - CLASS SUPPLIES	NEW SKILLS & BUSINESS ED. CTR	11	331.63
P17-02496	WILSON TROPHY COMPANY INC	PARKS ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	106.31
P17-02497	BIBLIOTHECA, LLC	REPAIR ON LIBRARY SECURITY SYSTEM	LUTHER BURBANK HIGH SCHOOL	01	575.00
P17-02499	Miller Packing Company	5633 HOT DOGS 01/18/17	NUTRITION SERVICES DEPARTMENT	13	5,175.00
P17-02500	Miller Packing Company	5634 HOT DOGS 02/08/17	NUTRITION SERVICES DEPARTMENT	13	5,175.00
P17-02501	NEOSTAR USA LLC	5640 CANNED/CUP MANDARINS 02/06/17	NUTRITION SERVICES DEPARTMENT	13	46,767.73
P17-02502	SYSCO FOOD SVCS OF SACRAMENTO	5650 SOUP, TOMATO PASTE 12/19/16	NUTRITION SERVICES DEPARTMENT	13	10,681.25

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02503	SYSCO FOOD SVCS OF SACRAMENTO	5652 CRACKERS/CHSE/CONDIMENT NTS 01/10/17	NUTRITION SERVICES DEPARTMENT	13	10,965.40
P17-02504	SYSCO FOOD SVCS OF SACRAMENTO	5653 PINEAPPLES 01/12/17	NUTRITION SERVICES DEPARTMENT	13	26,334.00
P17-02505	SYSCO FOOD SVCS OF SACRAMENTO	5654 POTATO, TATER TOTS 01/13/17	NUTRITION SERVICES DEPARTMENT	13	9,574.15
P17-02506	FARMINGTON FRESH	5662 FRESH APPLE SLICES 12/16/16	NUTRITION SERVICES DEPARTMENT	13	16,205.00
P17-02507	SYSCO FOOD SVCS OF SACRAMENTO	5651 VEGETABLES, MAYO, NUTRI-GRAIN BAR 12/22/16	NUTRITION SERVICES DEPARTMENT	13	15,454.10
P17-02508	AJINOMOTO WINDSOR INC	5661 TAQUITO POSADA 140/CT 12/19/16	NUTRITION SERVICES DEPARTMENT	13	10,645.60
P17-02509	F & W PLASTICS	5675 SPORKS 1522 DAXWELL 01/11/17	NUTRITION SERVICES DEPARTMENT	13	17,986.92
P17-02510	Diversified Foods, Inc.	5664 MILK,WHITE 1% DAIRY PURE 27/8 OZ 01/10/17	NUTRITION SERVICES DEPARTMENT	13	26,400.00
P17-02511	PILGRIM'S PRIDE CORPORATION	5670 CHICKEN BREADED 35LBS 01/18/17	NUTRITION SERVICES DEPARTMENT	13	15,484.00
P17-02512	Renaissance Food Group, LLC	5665 TURK/CHSE SANDWICH 01/11/17	NUTRITION SERVICES DEPARTMENT	13	15,123.50
P17-02513	Renaissance Food Group, LLC	5666 TURK/CHSE SANDWICH 01/18/17	NUTRITION SERVICES DEPARTMENT	13	15,123.50
P17-02514	Renaissance Food Group, LLC	5667 TURK/CHSE SANDWICH 01/25/17	NUTRITION SERVICES DEPARTMENT	13	15,123.50
P17-02515	RICH CHICKS LLC	5671 CHICKEN TENDERS 3403/160EA 01/09/17	NUTRITION SERVICES DEPARTMENT	13	30,080.00
P17-02516	RICH CHICKS LLC	5672 CHICKEN TENDERS 3403/160EA 01/23/17	NUTRITION SERVICES DEPARTMENT	13	30,080.00
P17-02517	RICH CHICKS LLC	5673 POPCORN CHICKEN 01/23/17	NUTRITION SERVICES DEPARTMENT	13	7,482.54
P17-02519	TYSON FOODS	5669 CHICKEN PATTY SPICY 148CT 01/09/17	NUTRITION SERVICES DEPARTMENT	13	9,622.80
P17-02520	AJINOMOTO WINDSOR INC	5668 TAQUITO POSADA 140/CT 02/07/17	NUTRITION SERVICES DEPARTMENT	13	10,645.60
P17-02521	COUGHLIN, LITZA	FARM TO SCHOOL SHIRTS FOR NS STAFF	NUTRITION SERVICES DEPARTMENT	13	13,258.98
P17-02522	DISCOUNT SCHOOL SUPPLY	INSTRUCT MATRLS - HEATHER TILLER	CHILD DEVELOPMENT PROGRAMS	12	316.76
P17-02523	SCHOOL DATEBOOKS, INC	STUDENT PLANNERS - SCHOOL DATEBOOKS, INC	PACIFIC ELEMENTARY SCHOOL	01	2,272.16
P17-02524	LEARNING A-Z	renewal of BALANCE LITERACY license	JOHN H. STILL - K-8	01	97.60
P17-02525	CURTIS MILLER dba MILLER'S CIT RUS GROVE	5677 FRESH MANDARINS 01/09/17	NUTRITION SERVICES DEPARTMENT	13	4,500.00
P17-02526	ALL WEST COACHLINES INC	JCBA FIELD TRIP TRANSPORTATION	HIRAM W. JOHNSON HIGH SCHOOL	01	715.48
P17-02527	LONE STAR PERCUSSION	DRUMLINE SUPPLIES FOR MUSIC CLASS	HIRAM W. JOHNSON HIGH SCHOOL	01	2,796.33

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02528	SCHOOL OUTFITTERS DBA FAT CATA LOG	PORTABLE CHALKBOARD	GEO WASHINGTON CARVER	09	768.35
P17-02529	PITNEY BOWES INC	PITNEY BOWES - RA & SLA CONFIRMING	NICHOLAS ELEMENTARY SCHOOL	01	634.79
P17-02530	ELECTRICK MOTORSPORTS	MOTOR FOR CUSTODIAL CART	HIRAM W. JOHNSON HIGH SCHOOL	01	581.08
P17-02531	BSN SPORTS	WEIGHT ROOM EQUIPMENT/LUTHER BURBANK	LUTHER BURBANK HIGH SCHOOL	01	6,384.03
P17-02532	SOUTHERN ACCOUNTING SYSTEMS	ATTENDANCE SLIPS	NICHOLAS ELEMENTARY SCHOOL	01	1,084.61
P17-02533	EAI EDUCATION	MATH MANIPULATIVES 5TH GR	NICHOLAS ELEMENTARY SCHOOL	01	1,882.79
P17-02534	OFFICE DEPOT	PAPER ROLL FOR POSTER PRINTER	JOHN F. KENNEDY HIGH SCHOOL	01	122.59
P17-02535	OFFICE DEPOT	STUDENT SKETCH BOOKS	SAM BRANNAN MIDDLE SCHOOL	01	671.62
P17-02536	BARNES & NOBLE BOOKSTORE	ABSOLUTELY TRUE DIARY OF A PART-TIME INDIAN/PELLA	JOHN F. KENNEDY HIGH SCHOOL	01	1,318.33
P17-02537	PROJECT LEAD THE WAY	CLASSROOM TEACHING MATERIALS/STEM	HUBERT H BANCROFT ELEMENTARY	01	1,990.98
P17-02538	LAKESHORE LEARNING CORP ATTENTION: JON BELL	classroom supplies - Hippo MD	JOHN H. STILL - K-8	01	261.95
P17-02539	CURRICULUM ASSOCIATES LLC	IREADY INSTRUCTIONAL SITE LICENSE	O. W. ERLEWINE ELEMENTARY	01	2,767.60
P17-02540	RISO PRODUCTS OF SACRAMENTO	MAINTENANCE AGREEMENT FOR RIZO/EZ220	JOHN BIDWELL ELEMENTARY	01	126.00
P17-02541	RISO PRODUCTS OF SACRAMENTO	SCHOOL RISO MAINTENANCE CONTRACT	BRET HARTE ELEMENTARY SCHOOL	01	425.00
P17-02542	SUPPLY WORKS	CUSTODIAL EQUIPMENT FROM SUPPLY WORKS FOR PS SITES	CHILD DEVELOPMENT PROGRAMS	12	3,228.61
P17-02543	PERSONAL HEALTH DESIGNS	PERSONAL HEALTH DESIGNS INC - WELLNESS T-SHIRTS	RISK MANAGEMENT	01	254.77
P17-02544	PURCHASE POWER	POSTAGE METER- PURCHASE POWER REFILL	NICHOLAS ELEMENTARY SCHOOL	01	346.34
P17-02545	FARMINGTON FRESH	5676 FRESH APPLE SLICES 01/09/17	NUTRITION SERVICES DEPARTMENT	13	15,318.00
P17-02546	STATE OF CA FOOD DISTRIBUTION	5660 CANNED USDA FRUIT/VEGGIES 1/6/17	NUTRITION SERVICES DEPARTMENT	13	4,110.60
P17-02547	OFFICE DEPOT	HMS ACADEMY SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,619.02
P17-02548	OFFICE DEPOT	DIAPERS - CHIA CHA	CHILD DEVELOPMENT PROGRAMS	12	40.99
P17-02550	FOLLETT SCHOOL SOLUTIONS	JCBA CLASSROOM NOVEL	HIRAM W. JOHNSON HIGH SCHOOL	01	897.83

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02551	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	NEWSPRINT PAPER	H.W. HARKNESS ELEMENTARY	01	101.53
P17-02552	READ NATURALLY INC	READING PROGRAM	HUBERT H BANCROFT ELEMENTARY	01	1,051.67
P17-02553	ORIENTAL TRADING CO INC	W.C.WOOD ATTEND INCENT	INTEGRATED COMMUNITY SERVICES	01	507.88
P17-02554	OFFICE DEPOT	HP PRINTER FOR STAFF - GARIBAY	AMERICAN LEGION HIGH SCHOOL	01	170.12
P17-02555	AIA SERVICES LLC/NDS	MATH I CAN SHIRTS	COMMUNICATIONS OFFICE	01	4,107.81
P17-02556	POSITIVE PROMOTIONS	WARREN ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	586.64
P17-02557	ALL WEST COACHLINES INC	CJA TRANSPORTATION	C. K. McCLATCHY HIGH SCHOOL	01	1,152.84
P17-02558	EXPLORELEARNING	SITE LICENSE - GIZMOS	HIRAM W. JOHNSON HIGH SCHOOL	01	5,990.00
P17-02559	ALPHA FIRED ARTS	KILN REPAIR	LUTHER BURBANK HIGH SCHOOL	01	2,532.19
P17-02560	BARNES & NOBLE BOOKSTORE	Books: Dubliners by James Joyce	THE MET	09	899.72
P17-02561	GOPHER SPORT	GOPHER	GEO WASHINGTON CARVER	09	1,823.55
P17-02562	BARNES & NOBLE BOOKSTORE	Books: A Young People's History of the U.S.	THE MET	09	345.53
P17-02563	FOLLETT SCHOOL SOLUTIONS	Library Books Caleb Greenwood	LIBRARY/TEXTBOOK SERVICES	01	986.09
P17-02564	JONES SCHOOL SUPPLY CO INC	ED KEMBLE ATTEND INCENT	INTEGRATED COMMUNITY SERVICES	01	422.22
P17-02565	ORIENTAL TRADING CO INC	ED KEMBLE ATTEND INCENT	INTEGRATED COMMUNITY SERVICES	01	149.49
P17-02566	BATTERIES PLUS	BATTERIES FOR WALKIE TALKIES	OAK RIDGE ELEMENTARY SCHOOL	01	405.94
P17-02567	FSP PROMOTIONS DBA RAPID WRIST BANDS	JCBA - WRISTBANDS	HIRAM W. JOHNSON HIGH SCHOOL	01	669.00
P17-02568	OFFICE DEPOT	SUPPLIES FOR SFCP STAFF	PARENT ENGAGEMENT	01	105.93
P17-02569	YOLO BASIN FOUNDATION	3RD GR - DISCOVER THE FLYWAY	NEW JOSEPH BONNHEIM	09	400.00
P17-02570	U S BANK/SCUSD	PACIFIC ATTEND INCENTIVES	INTEGRATED COMMUNITY SERVICES	01	345.10
P17-02571	JOSTENS INC	JOSTENS PAST DUE JAN 2016	AMERICAN LEGION HIGH SCHOOL	01	573.03
P17-02572	HERFF JONES INC	HERFF JONES - CONFIRMED AND COMPLETE	GEO WASHINGTON CARVER	09	634.48
P17-02573	Sac Valley Trailer Sales, Inc	MAINTENANCE & OPERATIONS TRAILERS	FACILITIES SUPPORT SERVICES	01	32,637.57
P17-02574	HERBERT L WALLS SR	DR. WALLS - PURCHASE REIMBURSEMENT	PACIFIC ELEMENTARY SCHOOL	01	838.67
P17-02575	REFRIGERATION SUPPLIES DIST IN	NETWORK AUTOMATION ENGINE CONTROLLER	FACILITIES MAINTENANCE	01	2,958.34
P17-02576	COMMERCIAL PUMP SERVICE INC	REPAIR STORM PUMP - JOHN F KENNEDY HS	FACILITIES MAINTENANCE	14	5,165.50

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02577	DEPARTMENT OF SOCIAL SERVICES MS 9-3-67	LICENSING FEES 2016-2017	CHILD DEVELOPMENT PROGRAMS	12	15,246.00
P17-02578	REFRIGERATION SUPPLIES DIST IN	VARIABLE FREQUENCY DRIVE FOR HVAC SHOP (SACS)	FACILITIES MAINTENANCE	01	2,623.99
P17-02579	TROXELL COMMUNICATIONS INC ATT N: BILL PITZNER	TV MOUNTING	HOLLYWOOD PARK ELEMENTARY	01	1,350.00
P17-02580	RISO PRODUCTS OF SACRAMENTO	RISO INK/MASTERS	MATSUYAMA ELEMENTARY SCHOOL	01	666.82
P17-02581	RISO PRODUCTS OF SACRAMENTO	SUPPLIES FOR RIZO COPIER	JOHN BIDWELL ELEMENTARY	01	579.14
P17-02582	SCREENPRINTING HERE	LAW ACADEMY T-SHIRTS & SHORTS	HIRAM W. JOHNSON HIGH SCHOOL	01	2,977.67
P17-02583	SUPPLY WORKS	School Maintenance supplies	HEALTH PROFESSIONS HIGH SCHOOL	01	66.08
P17-02584	SWEEPSCRUB.COM INC	FLOOR SCRUBBER FOR CUSTODIAL	C. K. McCLATCHY HIGH SCHOOL	01	13,009.15
P17-02585	U S BANK/SCUSD	DOCUMENT CAMERAS FOR CLASSROOMS	SUTTER MIDDLE SCHOOL	01	1,106.67
P17-02586	VIRCO MANUFACTURING CORP	LUTHER BURBANK - CLASSROOM DESKS	LEARNING SUPPORT UNIT B	01	11,202.45
P17-02587	NASCO	HMS - MEDICAL EQUIPMENT	HIRAM W. JOHNSON HIGH SCHOOL	01	366.02
P17-02588	MOBYMAX LLC	MOBY MAX UNLIMITED TEACHER PRO LICENSE	JOHN F. KENNEDY HIGH SCHOOL	01	99.00
P17-02589	APPLE INC	COMMUNICATIONS	COMMUNICATIONS OFFICE	01	1,431.79
P17-02590	ALPHABET SIGNS INC	REPLACEMENT LETTERS FOR MARQUEE	HOLLYWOOD PARK ELEMENTARY	01	333.70
P17-02591	TRUE NATURAL FOODS INC	5647 BURRITO BEAN & CHSE 01/25/17	NUTRITION SERVICES DEPARTMENT	13	12,787.20
P17-02592	TRUE NATURAL FOODS INC	5648 BURRITO BEAN & CHSE 02/15/17	NUTRITION SERVICES DEPARTMENT	13	15,344.64
P17-02593	HOUGHTON MIFFLIN HARCOURT	WJ-IV KITS (2 REPLACEMENTS)	SPECIAL EDUCATION DEPARTMENT	01	2,068.99
P17-02594	HARLAND TECHNOLOGY SERVICES	RENEWAL OF MAINTENANCE CONTRACTS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,210.00
P17-02595	IVS COMPUTER TECHNOLOGIES	EPSON PROJECTOR	CAPITAL CITY SCHOOL	01	1,263.17
P17-02596	B & H PHOTO	AVER DOC CAMERA	BOWLING GREEN ELEMENTARY	09	189.56
P17-02597	DICK BLICK CUSTOMER #12751501	HMS (RUBERT)AND ART CLASSROOMS(CAREW)	HIRAM W. JOHNSON HIGH SCHOOL	01	513.70
P17-02598	U S BANK/SCUSD	Ca Academy of Sciences Field Trip	JOHN H. STILL - K-8	01	651.90
P17-02599	JOSTENS INC	COVER: 8 X 6. MAROON, CRIMSON	WEST CAMPUS	01	1,287.90
P17-02600	THE BOOKSOURCE	CLASSROOM BOOKS	BOWLING GREEN ELEMENTARY	09	21,672.37

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P17-02601	SAGE PUBLICATIONS INC OUTSIDE THE BOX	VOC NURSE PROGRAM - BOOKSTORE	NEW SKILLS & BUSINESS ED. CTR	11	618.43
P17-02602	ELSEVIER INC	OPTO - VN PRG-BOOKSTORE	NEW SKILLS & BUSINESS ED. CTR	11	1,144.37
P17-02603	WOLTERS KLUWER HEALTH	NURSING PROGRAM SUPPLY-VN PREREQUISITES - RESALE	NEW SKILLS & BUSINESS ED. CTR	11	1,099.48
P17-02604	TEACHERS DISCOVERY INC	CHINESE CLASS INSTR MATLS	HIRAM W. JOHNSON HIGH SCHOOL	01	73.98
P17-02605	ALL WEST COACHLINES INC	buses for field trips	JOHN H. STILL - K-8	01	4,194.40
P17-02606	CAMPBELL KELLER	Cafeteria Tables	THE MET	09	1,781.14
P17-02607	MICHAEL'S TRANSPORTATION	HMS TRANSPORTATION TO CSUS	HIRAM W. JOHNSON HIGH SCHOOL	01	836.00
P17-02608	U S BANK/SCUSD	HP Electrostatic Transfer Assembly	CHILD DEVELOPMENT PROGRAMS	12	363.48
P17-02609	U S BANK/SCUSD	Art Class Supply - Drawer	THE MET	09	228.12
P17-02611	U S BANK/SCUSD	CABLE MATTERS ACTIVE HDMI	JOHN F. KENNEDY HIGH SCHOOL	01	129.04
P17-02612	U S BANK/SCUSD	Weight Set	THE MET	09	580.72
P17-02613	U S BANK/SCUSD	Beverage Containers	THE MET	09	371.76
P17-02614	NWN CORPORATION	Chromebooks/Carts for School Sites	ACADEMIC OFFICE	01	295,069.85
P17-02615	J W PEPPER	SHEET MUSIC FOR BAND CLASS	SAM BRANNAN MIDDLE SCHOOL	01	417.31
P17-02616	DISCOUNT SCHOOL SUPPLY	PLAYGROUP CONSUMABLES-CHRISTINA MARTINEZ	CHILD DEVELOPMENT PROGRAMS	12	259.19
P17-02617	DISCOUNT SCHOOL SUPPLY	INSTRL MATRLS - MAI THAO, RM P2	CHILD DEVELOPMENT PROGRAMS	12	365.74
P17-02618	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	INSTRL MATRLS - SUZIE SARABA	CHILD DEVELOPMENT PROGRAMS	12	239.94
P17-02619	OFFICE DEPOT	HP 26 BLACK TONER CARTRIDGE/WIRELESS REMOTE (FRY)	JOHN F. KENNEDY HIGH SCHOOL	01	4,551.43
P17-02620	OFFICE DEPOT	COPY PAPER FOR THE CJA PROGRAM	JOHN F. KENNEDY HIGH SCHOOL	01	126.08
P17-02621	POCKET NURSE	School classroom supplies for Ms. Meltvedt	HEALTH PROFESSIONS HIGH SCHOOL	01	1,177.08
P17-02622	AWARDS UNLIMITED INC	PATCH AND BINDERS - HOSA - HEALTH PROFESSIONS	ACADEMIC ACHIEVEMENT	01	126.26
P17-02623	Snak-King Corp.	5679 CHEESE PUFFS/CHIPS 01/10/17	NUTRITION SERVICES DEPARTMENT	13	15,895.00
P17-02624	CASTO	CASTO MEMBERSHIP JULY 2016-JUNE 2017	TRANSPORTATION SERVICES	01	150.00
P17-02625	U S BANK/SCUSD	INSTRL MATRLS - MONICA & MARIA	CHILD DEVELOPMENT PROGRAMS	12	54.18
Total Number of POs			266	Total	24,606,867.50

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Includes Purchase Orders dated 12/15/2016 - 01/14/2017 ***

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	185	989,287.99
09	Charter School	15	39,403.30
11	Adult Education	5	4,593.91
12	Child Development	11	21,672.13
13	Cafeteria	45	701,746.07
14	Deferred Maintenance	1	5,165.50
21	Building Fund	5	22,844,998.60
		Total	24,606,867.50

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PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B17-00129	16,975.57	01-5800	General Fund/Other Contractual Expenses	6,669.14
B17-00509	56,595.08	13-4325	Cafeteria/Nutrition Ed/Equipment Parts	10,000.00
B17-00643	10,000.00	01-5832	General Fund/Transportation-Field Trips	2,000.00
CHB17-00118	11,500.00	01-4310	General Fund/Instructional Materials/Suppli	.00
CHB17-00222	16,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB17-00284	1,200.00	01-4320	General Fund/Non-Instructional Materials/Su	200.00
CHB17-00285	19,300.00	01-4310	General Fund/Instructional Materials/Suppli	6,000.00
CHB17-00301	4,000.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
CHB17-00302	3,500.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB17-00345	3,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,500.00
P17-00041	354,413.00	01-5800	General Fund/Other Contractual Expenses	222,200.00
P17-00985	2,463.86	01-4310	General Fund/Instructional Materials/Suppli	.00
P17-01205	519.46	01-4320	General Fund/Non-Instructional Materials/Su	6.23
P17-02135	9.71	12-4310	Child Development/Instructional Materials/Suppli	28.81-
P17-02385	140.73	01-4310	General Fund/Instructional Materials/Suppli	6.51
			Total PO Changes	255,053.07

Information is further limited to: (Minimum Amount = (999,999.99))

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.2

Meeting Date: March 16, 2017

Subject: Head Start / Early Head Start / Early Head Start Expansion Reports

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

Division: Academic Office / Child Development

Recommendation: None

Background/Rationale: The Office of Head Start, under the auspices of the U.S. Department of Health and Human Services/Administration for Children and Families, mandates that all Head Start/Early Head Start governing entities receive specified reports related to the operational and fiduciary status of the program. These reports must include information and/or a status update in the followings areas: budget, credit card usage, USDA meals/snacks, enrollment, and program updates or summaries, if applicable. Attached, are essential monthly reports for Board members' review.

Financial Considerations: N/A

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

Documents Attached:

1. Head Start/Early Head Start Monthly Report Summary - November
2. Child Development January 2017 Fiscal Report – EHS CCP Basic
3. Child Development January 2017 Fiscal Report – EHS CCP T/TA
4. Child Development January 2017 Fiscal Report – Head Start Basic
5. Child Development January 2017 Fiscal Report – Head Start T/TA
6. Child Development January 2017 Fiscal Report – Early Head Start Basic
7. Child Development January 2017 Fiscal Report – Early Head Start T/TA

Estimated Time of Presentation: N/A

Submitted by: Jacquie Bonini, Director, Child Development, Iris Taylor Ed.D., Chief Academic Officer

Approved by: José L. Banda, Superintendent

**Attachment 1
Head Start / Early Head Start
Monthly Report Summary
March 2017**

Budget Reports

HS, EHS, CCP Basic January 2017

USDA Meals and Snacks for December 2016

	<i>Breakfast</i>	<i>Lunch</i>	<i>Snack am</i>	<i>Snack pm</i>
Early Head Start	518	540	NA	325
Head Start Part-day	3340	848	3344	749
Head Start Wrap	6679	5398	NA	5008
Full-day Collaboration	3022	3133	NA	2035

Credit Card Statements

January 2017

12/08: \$ 65.48 – Parent Engagement Meeting

12/14: \$ 61.69 – Policy Committee Refreshments

Enrollment Report for March 2017

Head Start Enrollment	
Funded Enrollment	1211
Actual Enrollment	1206
Percentage of Actual Attendance	83%

Early Head Start Enrollment	
Funded Enrollment	144
Actual Enrollment	151
Percentage of Actual Attendance	72%

Early Head Start Expansion Enrollment	
Funded Enrollment	40
Actual Enrollment	42
Percentage of Actual Attendance	71%

Disabilities Report for February 2017

Head Start	120
Early Head Start	10
EHS Expansion	3

Attachment 2

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5210

Month: January 1 - January 31, 2017

Agreement No.: 09CH0012-005

Delegate: SCUSD - Child Development Department

Program: PA 22 HS BASIC R5210

Remit to address General Accounting Department - 802A

PA 20 BASIC/T/A

5735 47th Avenue

PA 25 EHS

SACRAMENTO, CA 95824

PA 26 EHS T/TA

OTHER

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance	
	Current Period & Adjustments	Cumulative To Date			
I A D M J N	Personnel	22,573.49	136,844.62	328,726.00	191,881.38
	Fringe Benefits	2,890.05	17,162.51	201,355.00	184,192.49
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	1.48	1,749.47	26,320.00	24,570.53
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	18.16	328.78	1,200.00	871.22
	Indirect Costs 3.32%	25,283.25	135,131.51	281,837.00	146,705.49
	I. TOTAL ADMINISTRATION	\$50,766.43	\$291,216.89	\$839,438.00	\$548,221.11
Non-Federal Administration					
Total Fed. And Non-Fed. Administration	\$50,766.43	\$291,216.89	\$839,438.00	\$548,221.11	
II P R O G R A M	Personnel	439,663.41	2,343,526.69	4,073,377.00	1,729,850.31
	Fringe Benefits	283,003.60	1,491,174.52	3,296,402.00	1,805,227.48
	Travel	0.00	2,295.00	0.00	(2,295.00)
	Equipment	0.00	0.00	0.00	0.00
	Supplies	1,893.34	29,818.25	250,339.00	220,520.75
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	11,500.22	47,326.52	311,361.00	264,034.48
	II. TOTAL PROGRAM	\$736,060.57	\$3,914,140.98	\$7,931,479.00	4,017,338.02
NON-FEDERAL PROGRAM Basic & T/TA November & December	\$538,122.60	\$1,139,286.98	\$2,197,729.00	1,058,442.02	
TOTAL SETA COSTS (I + II)	\$786,827.00	\$4,205,357.87	\$8,770,917.00	4,565,559.13	

Gerardo Castillo	2/10/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

Attachment 3

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5212

Month: January 1 - January 31, 2017

Agreement No.: 09CH0012-005

Delegate: SCUSD - Child Development Department

Program: PA 22 HS BASIC

Remit to address General Accounting Department - 802A

PA 20 BASIC T/TA R5212

5735 47th Avenue

PA 25 EHS

SACRAMENTO, CA 95824

PA 26 EHS T/TA

OTHER

	Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Travel				0.00
	Equipment				0.00
	Supplies				0.00
	Contractual				0.00
	Construction				0.00
	Other				0.00
	Indirect 3.32%	0.00	188.40	643.00	454.60
	I. TOTAL ADMINISTRATION	\$0.00	\$188.40	\$643.00	\$454.60
Non-Federal Administration					
Total Fed. And Non-Fed. Administration	\$0.00	\$188.40	\$643.00	\$454.60	
II. P R O G R A M	Personnel	0.00	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00	0.00
	Travel	0.00	2,060.00	2,611.00	551.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	2,247.00	2,247.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	3,614.65	14,499.00	10,884.35
					0.00
	II. TOTAL PROGRAM	\$0.00	\$5,674.65	\$19,357.00	13,682.35
NON-FEDERAL PROGRAM Basic & T/TA August	\$0.00	\$0.00	\$0.00	0.00	
TOTAL SETA COSTS (I + II)	\$0.00	\$5,863.05	\$20,000.00	14,136.95	

Gerardo Castillo	2/10/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

Attachment 4

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815
R5213

Month: January 1 - January 31, 2017

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A

5735 47th Avenue

SACRAMENTO, CA 95824

Agreement No.: 09CH0012-005

Program: PA 22 HS BASIC

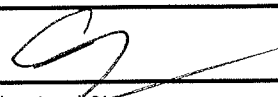
PA 20 BASIC T/TA

PA 25 EHS R5213

PA 26 EHS T/TA

OTHER

	Cost Item	Actual Expenses		* Current Budget	Unexpended Balance	
		Current Period & Adjustments	Cumulative To Date			
I A D M J N	Personnel	2,727.19	16,685.65	41,457.00	24,771.35	
	Fringe Benefits	1,568.90	9,309.40	30,978.00	21,668.60	
	Travel	0.00	0.00	0.00	0.00	
	Equipment	0.00	0.00	0.00	0.00	
	Supplies	0.00	281.81	1,500.00	1,218.19	
	Contractual	0.00	0.00	0.00	0.00	
	Construction	0.00	0.00	0.00	0.00	
	Other	0.00	0.00	105.00	105.00	
	Indirect Costs 3.32%	3,817.25	23,171.92	50,279.00	27,107.08	
	I. TOTAL ADMINISTRATION		\$8,113.34	\$49,448.78	\$124,319.00	\$74,870.22
Non-Federal Administration						
Total Fed. And Non-Fed. Administration		\$8,113.34	\$49,448.78	\$124,319.00	\$74,870.22	
II P R O G R A M	Personnel	65,372.14	405,610.92	793,543.00	387,932.08	
	Fringe Benefits	43,871.00	252,792.56	600,698.00	347,905.44	
	Travel	0.00	0.00	0.00	0.00	
	Equipment	0.00	0.00	0.00	0.00	
	Supplies	135.80	3,149.60	17,075.00	13,925.40	
	Contractual	0.00	0.00	0.00	0.00	
	Construction	0.00	0.00	0.00	0.00	
	Other	1,302.32	10,119.21	29,074.00	18,954.79	
	II. TOTAL PROGRAM		\$110,681.26	\$671,672.29	\$1,440,390.00	768,717.71
NON-FEDERAL PROGRAM Basic & T/TA November & December		\$56,612.34	\$150,922.74	\$398,068.00	247,145.26	
TOTAL SETA COSTS (I + II)		\$118,794.60	\$721,121.07	\$1,564,709.00	843,587.93	

Gerardo Castillo  Chief Business Officer - Authorized Signature	2/10/2017 Date	Shelagh Ferguson Prepared By	916.643.7878 Phone
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Attachment 5

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5216

Month: January 1 - January 31, 2017

Agreement No.: 09CH0012-005

Delegate: SCUSD - Child Development Department

Program: PA 22 HS BASIC

Remit to address General Accounting Department - 802A

PA 20 BASIC T/TA

5735 47th Avenue

PA 25 EHS

SACRAMENTO, CA 95824

PA 26 EHS T/TA

R5216

OTHER

	Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Travel				0.00
	Equipment				0.00
	Supplies				0.00
	Contractual				0.00
	Construction				0.00
	Other				0.00
	Indirect 3.32%	0.00	193.95	886.00	692.05
	I. TOTAL ADMINISTRATION		\$0.00	\$193.95	\$886.00
Non-Federal Administration					
Total Fed. And Non-Fed. Administration	\$0.00	\$193.95	\$886.00	\$692.05	
II. P R O G R A M	Personnel	0.00	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00	0.00
	Travel	0.00	4,870.00	5,400.00	530.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	1,322.00	1,322.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	972.00	19,956.00	18,984.00
					0.00
	II. TOTAL PROGRAM	\$0.00	\$5,842.00	\$26,678.00	20,836.00
NON-FEDERAL PROGRAM Basic & T/TA August	\$0.00	\$0.00	\$0.00	0.00	
TOTAL SETA COSTS (I + II)	\$0.00	\$6,035.95	\$27,564.00	21,528.05	

Gerardo Castillo Chief Business Officer - Authorized Signature	2/10/2017 Date	Shelagh Ferguson Prepared By	916.643.7878 Phone
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Attachment 6
CHILD DEVELOPMENT DEPARTMENT
SETA MONTHLY FISCAL REPORT
R5211

Month: January 1 - January 31, 2017


Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 17C5551S0

Program: PA 3125 EHS-CCP BASIC R5211
 PA 3120 EHS-CCP T/TA R5221
 PA 3128 EHS-CCP START UP R5243

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I Personnel	11.51	275.68	1,523.00	1,247.32
Fringe Benefits	1.07	249.36	755.00	505.64
A Occupancy	0.00	0.00	0.00	0.00
D Staff Travel	0.00	0.00	0.00	0.00
M Supplies	0.00	332.40	1,520.00	1,187.60
I Other	0.00	0.00	24.00	24.00
N Indirect Costs 3.32%	2,036.33	10,502.69	22,898.00	12,395.31
I. TOTAL ADMINISTRATION	\$2,048.91	\$11,360.13	\$26,720.00	\$15,359.87
NON-FEDERAL ADMINISTRATION *				
TOTAL FED & NON-FED ADMIN	\$2,048.91	\$11,360.13	\$26,720.00	\$15,359.87
II. a. Personnel**	38,578.93	184,795.82	338,198.00	153,402.18
b. Fringe Benefits**	20,726.72	113,155.32	276,097.00	162,941.68
P c. Travel	0.00	510.00	0.00	(510.00)
R d. Equipment	0.00	0.00	0.00	0.00
O e. Supplies	302.86	7,713.10	49,305.00	41,591.90
G f. Contractual	0.00	0.00	0.00	0.00
R g. Construction	0.00	0.00	0.00	0.00
A h. Other	1,713.92	9,313.55	22,280.00	12,966.45
M				
II. TOTAL PROGRAM	\$61,322.43	\$315,487.79	\$685,880.00	370,392.21
NON-FEDERAL PROGRAM				
Basic 712,600 & T/TA 17,500	\$36,968.51	\$93,426.40	\$182,525.00	89,098.60
November & December				
TOTAL SETA COSTS (I + II)	\$63,371.34	\$326,847.92	\$712,600.00	385,752.08

Gerardo Castillo 	2/2/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

R5211. August16-17

SUBSIDIZED SLOTS

How many subsidized slots are you contractually obligated to retain? 8

How many subsidized slots do you currently have? 8
100%

If the number of current subsidized slots is less than the contractual obligation, then you must submit the "Subsidy Loss Reimbursement Claim Form" to receive a reimbursement for the lost subsidy.

Attachment 7
CHILD DEVELOPMENT DEPARTMENT
SETA MONTHLY FISCAL REPORT

R5221

Month: January 1 - January 31, 2017


Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 17C5551S0

Program: PA 3125 EHS-CCP BASIC R5211
 PA 3120 EHS-CCP T/TA R5221
 PA 3128 EHS-CCP START UP R5243

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I Personnel	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
A Occupancy	0.00	0.00	0.00	0.00
D Staff Travel	0.00	0.00	0.00	0.00
M Supplies	0.00	0.00	0.00	0.00
I Other	0.00	0.00	0.00	0.00
N Indirect Costs 3.32%	0.00	34.36	562.00	527.64
I. TOTAL ADMINISTRATION	\$0.00	\$34.36	\$562.00	\$527.64
NON-FEDERAL ADMINISTRATION *				
TOTAL FED & NON-FED ADMIN	\$0.00	\$34.36	\$562.00	\$527.64
II. a. Personnel**	0.00	0.00	0.00	0.00
b. Fringe Benefits**	0.00	0.00	0.00	0.00
P. c. Travel	0.00	1,035.00	1,693.80	658.80
R. d. Equipment	0.00	0.00	0.00	0.00
O. e. Supplies	0.00	0.00	0.00	0.00
G. f. Contractual	0.00	0.00	0.00	0.00
R. g. Construction	0.00	0.00	0.00	0.00
A. h. Other	0.00	0.00	15,244.20	15,244.20
M.				
II. TOTAL PROGRAM	\$0.00	\$1,035.00	\$16,938.00	15,903.00
NON-FEDERAL PROGRAM				
	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)	\$0.00	\$1,069.36	\$17,500.00	16,430.64

Gerardo Castillo		2/2/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature		Date	Prepared By	Phone

R.5221.16-17

SUBSIDIZED SLOTS	
How many subsidized slots are you contractually obligated to retain?	8
How many subsidized slots do you currently have?	8
If the number of current subsidized slots is less than the contractual obligation, then you must submit the "Subsidy Loss Reimbursement Claim Form" to receive a reimbursement for the lost subsidy.	