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# BOARD OF EDUCATION MEETING AND WORKSHOP

## **Board of Education Members**

Jessie Ryan, President (Trustee Area 7)  
Christina Pritchett, Vice President (Trustee Area 3)  
Michael Minnick, 2<sup>nd</sup> Vice President (Trustee Area 4)  
Lisa Murawski (Trustee Area 1)  
Leticia Garcia (Trustee Area 2)  
Mai Vang (Trustee Area 5)  
Darrel Woo (Trustee Area 6)  
Olivia Ang-Olson, Student Member

**Thursday, May 21, 2020**

**4:30 p.m. Closed Session**

**6:00 p.m. Open Session**

## **Serna Center**

Community Conference Rooms  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824  
(See Notice to the Public Below)

# AGENDA

2019/20-26

*Allotted Time*

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

### **NOTICE OF PUBLIC ATTENDANCE BY LIVESTREAM**

**Members of the public who wish to attend the meeting may do so by livestream at: <https://www.scusd.edu/post/watch-meeting-live>. No physical location of the meeting will be provided to the public.**

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

### **NOTICE OF PUBLIC COMMENT AND DEADLINE FOR SUBMISSION:**

**Public comment will only be submitted in writing, identifying the matter number and the name of the public member through <https://tinyurl.com/SCUSDCommentMay21> or e-mailed to [publiccomment@scusd.edu](mailto:publiccomment@scusd.edu). The submission deadline for closed session items shall be no later than 3:30 p.m., May 21. The submission deadline for all open session items shall be no later than 4:30 p.m., May 21. Individual written public comment shall be no more than two minutes in length on each agenda or nonagenda item. The Board shall limit the total time for public comment on each agenda item, including communications and organizational reports, to 15 minutes in length. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the topic and the number of written public comments.**

**3.0    CLOSED SESSION**

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

- 3.1 *Government Code 54956.9 - Conference with Legal Counsel:*
  - a) *Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2020030789)*
  - b) *Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (One Potential Case)*
  - c) *Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining TCS, SCTA Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA, SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Cancy McArn)*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Government Code 54957 – Public Employee Appointment*
  - a) *Chief Information Officer*

6:00 p.m. **4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE**

- 4.1 *The Pledge of Allegiance*
- 4.2 *Broadcast Statement*
- 4.3 *Stellar Student Recognition: Luca Urlando, C. K. McClatchy High School*

6:05 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

6:10 p.m. **6.0 AGENDA ADOPTION**

6:15 p.m. **7.0 SPECIAL PRESENTATION**

- 7.1 *Coronavirus Response Update - (Christine Baeta, Vincent Harris, Victoria Flores, Diana Flores, Doug Huscher, Jennifer Kretschman, and Chad Sweitzer). Possible topics include: student engagement, distance learning, school re-opening, graduation update* *30 minutes*
- 7.2 *2020-2021 Classified Champion Awards (Cancy McArn and Christina Villegas)* *5 minutes*
- 7.3 *2020-2021 Teacher of the Year (Cancy McArn and Tiffany Smith Simmons)* *5 minutes*

7.4 Approve Resolution No. 3138: In Recognition of Classified School Employees Week, May 17-23, 2020 (Cancy McArn, Tiffany Smith Simmons and Christina Villegas) 5 minutes  
**ACTION**  
**(Roll Call Vote)**

7.5 Approve Resolution No. 3139: Requesting Federal Funding to Support Public Schools in Response to COVID-19 Economic Impacts and Resolution No. 3140: To Prioritize Public School Funding in the 2020-21 State Budget in Response to COVID-19 Economic Impacts (Raoul Bozio) 10 minutes  
**ACTION**  
**(Roll Call Vote)**

7:10 p.m. **8.0 PUBLIC COMMENT** 30 minutes

All public comments will be submitted only in writing through <https://tinyurl.com/SCUSDCCommentMay21> or e-mailed to [publiccomment@scusd.edu](mailto:publiccomment@scusd.edu) if submitted by the deadline of Thursday, May 21 by 4:30 p.m. Individual written public comment shall state the name of the member of the public and shall be no more than two minutes in length on each agenda or nonagenda item. The Board shall limit the total time for public comment on each agenda item to 15 minutes in length. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the topic and the number of written public comments. 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 AND APPROVALS**

7:40 p.m. 9.1 Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations for 2020-2023 (Cancy McArn) [No preferential vote.] **Action**  
5 minute presentation  
5 minute discussion  
**(Roll Call Vote)**

7:50 p.m. 9.2 Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Union, Local 150 Collective Bargaining Agreement Negotiations for 2020-2023 (Cancy McArn) [No preferential vote.] **Action**  
5 minute presentation  
5 minute discussion  
**(Roll Call Vote)**

8:00 p.m. 9.3 Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS), Collective Bargaining Agreement Negotiations for 2020-2023 (Cancy McArn) [No preferential vote.] **Action**  
5 minute presentation  
5 minute discussion  
**(Roll Call Vote)**

## **10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES**

8:10 p.m. 10.1 Approve 2019-20 Third Interim Financial Report and FCMAT Update (Rose F. Ramos) **Action**  
10 minute presentation  
20 minute discussion  
**(Roll Call Vote)**

8:40 p.m. 10.2 *Update on Progress Toward State Auditor and FCMAT Recommendations to Revise Board Policy (BP) 3100: Business and Noninstructional Operations (Budget Reserves and Use of One-Time Funds) (Rose F. Ramos)* **First Reading (Information)**  
10 minute discussion  
10 minute presentation

9:00 p.m. 10.3 *May Revise Budget Update and District's Fiscal Recovery Plan (Rose F. Ramos)* **Information**  
10 minute discussion  
10 minute presentation

9:20 p.m. **11.0 CONSENT AGENDA (Roll Call Vote)** **2 minutes**

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

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

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

**11.1b** *Approve Personnel Transactions (Cancy McArn)*

**11.1c** *Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of April 2020 (Rose F. Ramos)*

**11.1d** *Approve Resolution No. 3137: Resolution of the Governing Board of the Sacramento City Unified School District Specifically Designating Public Works Project(s) as Essential Government Functions (Nathaniel Browning and Rose F. Ramos)*

**11.1e** *Approve Donations List for the Period of April 1-30, 2020 (Rose F. Ramos)*

9:22 p.m. **12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS** **Receive Information**

**12.1 Business and Financial Information:**

- *Purchase Order Board Report for the Period of March 15, 2020, through April 14, 2020 (Rose F. Ramos)*

9:25 p.m. **13.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ *June 18, 2020 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting*
- ✓ *June 25, 2020, 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting*

9:30 p.m. **14.0 ADJOURNMENT**

*NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least 48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)] Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to an open session item will be available on the District's website at [www.scusd.edu](http://www.scusd.edu)*



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.1

**Meeting Date:** May 21, 2020

**Subject:** Coronavirus Response Update

**Possible topics include:** student engagement, distance learning, school re-opening, graduation update

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

**Division:** Student Support and Health Services

**Recommendation:** Continue planned updates regarding COVID-19.

**Background/Rationale:** The Coronavirus outbreak continues to be a major threat to public health. All indications suggest it will persist for some time in our city, state, and country. Consequently, the District has adopted an adaptive approach to meeting the health and wellness needs of our students, staff, and school communities. SCUSD staff will continue to provide the Board of Education with updates as they relate to distance learning, health and safety precautions, student support, and other programs, services, and support essential to the welfare of our children.

**Financial Considerations:** None

**LCAP Goal(s):** Safe, Emotionally Healthy and Engaged Students; Operational Excellence

**Documents Attached:**

N/A

**Estimated Time of Presentation:** N/A  
**Submitted by:** Victoria Flores, Director, Student Support and Health Services and Doug Huscher, Assistant Superintendent of Student Support Services  
**Approved by:** Jorge A. Aguilar, Superintendent



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.2

**Meeting Date:** May 21, 2020

**Subject:** 2020-2021 Classified Champion Awards

- 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:** N/A

**Background/Rationale:** N/A

**Financial Considerations:** N/A

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

**Documents Attached:**

1. Names of the Classified Champions

<p><b>Estimated Time of Presentation:</b> 5 minutes <b>Submitted by:</b> Cancy McArn, Chief Human Resources Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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## 2020-2021 Classified Champions

<b>First Name</b>	<b>Last Name</b>	<b>Work Location</b>	<b>Job Title</b>	<b>Years with District</b>
Irene	Carruthers	Nutrition Services	Multi-site Supervisor	23.6 years
Leticia	Charles	Bret Harte Elementary	Morning Duty/NoonDuty	1.7 years
Valerie	Chipman	Peter Burnett Elementary	Instructional Aide, Special Education	13.1 years
Pamela	Grady	Sutter Middle School	Office Technician III	37.6 years
Claudia	Miller	Caleb Greenwood Elementary	Teacher Assistant, Bilingual	28.6 years





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.3

**Meeting Date:** May 21, 2020

**Subject:** 2020-2021 Teacher of the Year

- 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:** N/A

**Background/Rationale:** N/A

**Financial Considerations:** N/A

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

**Documents Attached:**

1. Names of the Teacher of the Year

<p><b>Estimated Time of Presentation:</b> 5 minutes <b>Submitted by:</b> Cancy McArn, Chief Human Resources Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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## 2020-2021 Teacher of the Year

<b>First Name</b>	<b>Last Name</b>	<b>Work Location</b>	<b>Job Title</b>	<b>Years with District</b>
April	Braun	Rosemont H.S.	Teacher	8.8 years
Kaunsausha	Monteiro	Schools of Engineering and Sciences	Resource Specialist	21.1 years



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.4

**Meeting Date:** May 21, 2020

**Subject:** Approve Resolution No. 3138: Recognition of Classified School Employees Week, May 17-23, 2020

- 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 Resolution No. 3138: Recognition of Classified School Employees Week, May 17-23, 2020

**Background/Rationale:** The California Department of Education encourages you to recognize Classified School Employees week: May 17-23, 2020.

According to California Education Code Section 45460, the third full week in May is designated as Classified School Employee Week. All public schools shall annually observe that week in recognition of classified school employees and the contributions they make to the educational community. The observances required by this section shall be integrated into the regular school program.

Furthermore, the District understands the valuable impact the Classified employees have on our students, families, and District as a whole. They are a valuable asset and should be praised for the excellent work they partake in on a daily basis.

**Financial Considerations:** N/A

**LCAP Goal 2:** Safe, Clean, and Healthy Schools

**Documents Attached:**

1. Resolution No. 3138

**Estimate time of Presentation:** 5 minutes  
**Submitted by:** Cancy McArn, Chief Human Resources Officer  
**Approved by:** Jorge A. Aguilar, Superintendent

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

**RESOLUTION No. 3138**

**RECOGNITION OF CLASSIFIED SCHOOL EMPLOYEES  
WEEK, MAY 17-23, 2020**

**WHEREAS**, the education of youth is essential to the future of our community, state, country, and work; and

**WHEREAS**, classified employees are the backbone of our public education system; and

**WHEREAS**, classified employees work directly with students, educators, parents, volunteers, business partners, and community members; and

**WHEREAS**, classified employees support the smooth operations of offices, the safety, and maintenance of buildings, property, the safe transportation, health nutrition, and direct instruction of students; and

**WHEREAS**, our community depends upon and trusts classified employees to serve students; and

**WHEREAS**, classified employees, with their diverse talent and true dedication, nurture students throughout their school years.

**NOW, THEREFORE, BE IT RESOLVED** that the Sacramento City Unified School District Board of Education does hereby proclaim May 17-23, 2020, to be Classified Employee Appreciation Week.

**PASSED AND ADOPTED** by the Sacramento City Unified School District Board of Education on this 21th day of May 2020, by the following vote:

AYES :  
NOES:  
ABSTAIN:  
ABSENT:

ATTESTED TO:

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Jessie Ryan  
President of the Board of Education

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Jorge A. Aguilar  
Superintendent



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.5

**Meeting Date:** May 21, 2020

**Subject:** Approve Resolution No. 3139: Requesting Federal Funding to Support Public Schools in Response to COVID-19 Economic Impacts and Resolution No. 3140: To Prioritize Public School Funding in the 2020-21 State Budget in Response to COVID-19 Economic Impacts

- 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 the Resolutions.

**Background/Rationale:** The COVID-19 Pandemic has caused significant impacts on funding for education of students in the Sacramento City Unified School District, as well as other public school districts in California. These Resolutions urge both the federal and the state government to provide additional funding to support the education of the District's students.

**Financial Considerations:** None.

**LCAP Goal(s):** Safe, Emotionally Healthy and Engaged Students; Operational Excellence

**Documents Attached:**

1. Resolution Nos. 3139 and 3140 will be provided before the Board meeting

<p><b>Estimated Time of Presentation:</b> 10 minutes <b>Submitted by:</b> Raoul Bozio <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

**Meeting Date:** May 21, 2020

**Subject:** Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations for 2020-2023

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

**Recommendation:** Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations for 2020-2023.

**Background/Rationale:** Under the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547). The purpose of this item is to provide public notice and adoption of the District's initial proposals.

**Financial Consideration:** TBD

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

**Documents Attached:**

1. Public Hearing Notice
2. Sunshine Proposal to Service Employees International Union, Local 1021 – May 21, 2020
3. Executive Summary

<p><b>Estimated Time of Presentation:</b> 5 minutes <b>Submitted by:</b> Cancy McArn, Chief Human Resources Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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**Sacramento City Unified School District**

Consideration and Public Notice of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations for 2020-2023 Successor Contract

**NOTICE OF PUBLIC HEARING**

The Sacramento City Unified School District hereby gives notice that a Public Hearing will be held as follows:

**Topic of Hearing:**

Consideration and Public Notice of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations on the 2020-2023 Successor Contract

Copies of this program may be inspected at:

**The Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824**

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**HEARING DATE:** Thursday, May 21, 2020

**TIME:** 6:00 p.m.

**LOCATION:** The Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

**FOR ADDITIONAL INFORMATION CONTACT:** SCUSD Human Resource Services Department  
(916) 643-9050

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
MAY 21, 2020  
SUNSHINING OF DISTRICT'S INITIAL PROPOSAL TO THE  
SERVICE EMPLOYEES INTERNATIONAL UNION (SEIU), LOCAL 1021 FOR  
2020-2023 SUCCESSOR AGREEMENT**

The current master agreement for the classified employee bargaining unit represented by the SERVICE EMPLOYEES INTERNATIONAL UNION (SEIU), LOCAL 1021 expires on June 30, 2020. A copy of that master agreement (“CBA”) is available for viewing on the District’s web site at [www.scusd.edu](http://www.scusd.edu).

Pursuant to Government Code section 3547, the District’s and SEIU, Local 1021 initial bargaining proposals that relate to matters within the scope of negotiations must be presented at a public meeting. It further prohibits negotiation on such proposals until after the public has had an opportunity to be informed of the proposal and provide any comments, and the proposal has been adopted by the Governing Board. Since this matter involves the successor contract, and to allow the Board an opportunity to provide and receive comment, the District’s initial proposal for amending the CBA is presented to the Board at this public meeting for a public reading. The District’s initial proposal is also presented to the Board at this meeting for final approval and “sunshining.”

The below initial proposal seeks to negotiate in good faith additions and changes to the CBA that will benefit students and employees and ensure the fiscally sustainable operation of the District in the short and long term. As such, and in light of the budget difficulties currently faced by the District, the District is seeking to “sunshine” its initial proposal and commence negotiations with SEIU, LOCAL 1021.

**ACTION BY THE BOARD OF EDUCATION AS FOLLOWS:**

The Board hereby presents the District’s initial proposal for public comment, and thereafter adopts the following initial proposal for 2020-2023 successor agreement negotiations. It is the Board’s intent that the District work collaboratively with SEIU, LOCAL 1021 negotiations’ team to reach an agreement that protects the interests of students, parents/guardians, unit members, and the District, while ensuring the fiscal solvency of the District.

The District will make proposals to any or all of the articles below to make updates to language to ensure consistency with state and federal law, to ensure the fiscal solvency of the District, and to maintain the efficient operation of the District.

**ARTICLE 1: UNION CERTIFICATION AND RECOGNITION**

**ARTICLE 2: DEFINITION OF TERMS**

**ARTICLE 3: UNION RIGHTS**



ARTICLE 4: DISTRICT RIGHTS

ARTICLE 5 UNION SECURITY

ARTICLE 6: COMPENSATION

ARTICLE 7: FRINGE BENEFITS

ARTICLE 8: HOURS

ARTICLE 9: ASSIGNMENTS

ARTICLE 10: HOLIDAYS

ARTICLE 11: VACATIONS

ARTICLE 12: LEAVES

ARTICLE 13: TRANSFERS/PROMOTIONS

ARTICLE 14: PERFORMANCE EVALUATIONS

ARTICLE 15: PERSONNEL FILES

ARTICLE 16: SAFETY

ARTICLE 17: PROFESSIONAL GROWTH PROGRAM

ARTICLE 18: GRIEVANCE PROCEDURES

ARTICLE 19: DISCIPLINARY PROCEDURE

ARTICLE 20: LAYOFF

ARTICLE 21: EFFECT OF AGREEMENT

ARTICLE 22: SUCCESSOR AGREEMENT

ARTICLE 23: NO STRIKE/NO LOCK OUT

ARTICLE 24: CONTRACTING OUT

ARTICLE 25: DURATION

APPROVED:

AYES:

NOES:

ABSTAIN:

ABSENT:

Action was taken to adopt this District Initial Proposal for 2020-2023 successor contract negotiations with SEIU, Local 1021 on May 21, 2020.

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Jessie Ryan  
President of the Board of Education

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Jorge A. Aguilar  
Superintendent

# Board of Education Executive Summary

## Human Resource Services and Legal Services

Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations for 2020-2023

**May 21, 2020 Board Meeting**



**I. Overview/History of Department or Program:** Pursuant to the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547). The purpose of this item is to provide public notice of the District's initial proposals to SEIU related to collective bargaining a successor contract for the 2020-2023 school year.

**II. Driving Governance:** Government Code section 3547 requires that all initial proposals of the exclusive representatives and the public school employers that relate to matters within the scope of negotiations be presented at a public meeting. It further prohibits negotiation on such proposals until after the public has had an opportunity to be informed of the proposal and provide any comments, and the proposal has been adopted by the Governing Board. Since this matter involves the successor contract, and to allow the Board an opportunity to provide and receive comment, the District's initial proposal for amending the CBA is presented to the Board at this public meeting for a public reading. The District's initial proposal is also now presented to the Board at this meeting for final approval and "sunshining."

**III. Budget:** TBD

**IV. Goals, Objectives and Measures:** The District is taking this initial step to begin the process of a successor contract with SEIU, Local 1021 CBA. The below initial proposal seeks to negotiate in good faith additions and changes to the CBA that again ultimately seeks to improve outcomes for all District students and ensuring the fiscally sustainable operation of the District in the short and long term. As such, and in light of the budget difficulties currently faced by the District, the District is seeking to "sunshine" its initial proposal and commence negotiations with SEIU, Local 1021.

**V. Major Initiatives:** College, Career and Life Ready Graduates; Safe, Emotionally Healthy and Engaged Students; Operational Excellence

**VI. Results:** The District intends to work with SEIU, Local 1021 in good faith to negotiate over those items included in the District's initial proposal and any initial proposal submitted by SEIU, Local 1021.

**VII. Lessons Learned/Next Steps:** Approve the District's initial proposal.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

**Meeting Date:** May 21, 2020

**Subject:** Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Union, Local 150 Collective Bargaining Agreement Negotiations for 2020-2023

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

**Recommendation:** Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Union, Local 150 Collective Bargaining Agreement Negotiations for 2020-2023.

**Background/Rationale:** Under the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547). The purpose of this item is to provide public notice and adoption of the District's initial proposals.

**Financial Considerations:** TBD

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

**Documents Attached:**

1. Public Hearing Notice
2. Sunshine Proposal to Teamsters, Local 150 – May 21, 2020
3. Executive Summary

<p><b>Estimated Time of Presentation:</b> 5 minutes <b>Submitted by:</b> Cancy McArn, Chief Human Resources Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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**Sacramento City Unified School District**

Consideration and Public Notice of the District's Initial Proposals Regarding Teamsters, Local 150 Collective Bargaining Agreement Negotiations for 2020-2023 Successor Contract

**NOTICE OF PUBLIC HEARING**

The Sacramento City Unified School District hereby gives notice that a Public Hearing will be held as follows:

**Topic of Hearing:**

Consideration and Public Notice of the District's Initial Proposals Regarding Teamsters, Local 150 Collective Bargaining Agreement Negotiations on the 2020-2023 Successor Contract

Copies of this program may be inspected at:

**The Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824**

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**HEARING DATE:** Thursday, May 21, 2020

**TIME:** 6:00 p.m.

**LOCATION:** The Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

**FOR ADDITIONAL INFORMATION CONTACT:** SCUSD Human Resource Services Department  
(916) 643-9050

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
MAY 21, 2020  
SUNSHINING OF DISTRICT'S INITIAL PROPOSAL TO THE  
TEAMSTERS, LOCAL 150 FOR 2020-2023 SUCCESSOR AGREEMENT**

The current master agreement for the classified employee bargaining unit represented by the Teamsters, Local 150 expires on June 30, 2020. A copy of that master agreement (“CBA”) is available for viewing on the District’s web site at [www.scusd.edu](http://www.scusd.edu).

Pursuant to Government Code section 3547, the District’s and Teamsters, Local 150 initial bargaining proposals that relate to matters within the scope of negotiations must be presented at a public meeting. It further prohibits negotiation on such proposals until after the public has had an opportunity to be informed of the proposal and provide any comments, and the proposal has been adopted by the Governing Board. Since this matter involves the successor contract, and to allow the Board an opportunity to provide and receive comment, the District’s initial proposal for amending the CBA is presented to the Board at this public meeting for a public reading. The District’s initial proposal is also presented to the Board at this meeting for final approval and “sunshining.”

The below initial proposal seeks to negotiate in good faith additions and changes to the CBA that will benefit students and employees and ensure the fiscally sustainable operation of the District in the short and long term. As such, and in light of the budget difficulties currently faced by the District, the District is seeking to “sunshine” its initial proposal and commence negotiations with Teamsters, Local 150.

**ACTION BY THE BOARD OF EDUCATION AS FOLLOWS:**

The Board hereby presents the District’s initial proposal for public comment, and thereafter adopts the following initial proposal for 2020-2023 successor agreement negotiations. It is the Board’s intent that the District work collaboratively with Teamsters, Local 150 negotiations’ team to reach a fair and equitable agreement that protects the interests of students, parents/guardians, unit members, and the District, while ensuring the fiscal solvency of the District.

The District will make proposals to any or all of the articles below to make updates to language to ensure consistency with state and federal law, to ensure the fiscal solvency of the District, and to maintain the efficient operation of the District.

**ARTICLE 1: ASSOCIATION CERTIFICATION AND RECOGNITION**

**ARTICLE 2: DEFINITION OF TERMS**

**ARTICLE 3: UNION RIGHTS**

ARTICLE 4: DISTRICT RIGHTS

ARTICLE 5 UNION SECURITY

ARTICLE 6: COMPENSATION

ARTICLE 7: FRINGE BENEFITS

ARTICLE 8: HOURS

ARTICLE 9: ASSIGNMENTS

ARTICLE 10: HOLIDAYS

ARTICLE 11: VACATIONS

ARTICLE 12: LEAVES

ARTICLE 13: TRANSFERS/PROMOTIONS

ARTICLE 14: PERFORMANCE EVALUATIONS

ARTICLE 15: PERSONNEL FILES

ARTICLE 16: SAFETY

ARTICLE 17: PROFESSIONAL GROWTH PROGRAM

ARTICLE 18: GRIEVANCE PROCEDURES

ARTICLE 19: DISCIPLINARY PROCEDURE

ARTICLE 20: LAYOFF

ARTICLE 21: EFFECT OF AGREEMENT

ARTICLE 22: NO STRIKE

ARTICLE 23: DURATION

APPROVED:

AYES:

NOES:

ABSTAIN:

ABSENT:

Action was taken to adopt this District Initial Proposal for 2020-2023 successor contract negotiations with Teamsters, Local 150 on May 21, 2020.

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Jessie Ryan  
President of the Board of Education

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Jorge A. Aguilar  
Superintendent



## Board of Education Executive Summary

### Human Resource Services and Legal Services

Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Union, Local 150 Collective Bargaining Agreement Negotiations for 2020-2023

May 21, 2020 Board Meeting



**I. Overview/History of Department or Program:** Pursuant to the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547). The purpose of this item is to provide public notice of the District's initial proposals to the Teamsters, Local 150 related to collective bargaining of a successor contract for the 2020-23 school year.

**II. Driving Governance:** Government Code section 3547 requires that all initial proposals of the exclusive representatives and the public school employers that relate to matters within the scope of negotiations be presented at a public meeting. It further prohibits negotiation on such proposals until after the public has had an opportunity to be informed of the proposal and provide any comments, and the proposal has been adopted by the Governing Board. Since this matter involves the successor contract, and to allow the Board an opportunity to provide and receive comment, the District's initial proposal for amending the CBA is presented to the Board at this public meeting for a public reading. The District's initial proposal is also now presented to the Board at this meeting for final approval and "sunshining."

**III. Budget:** TBD

**IV. Goals, Objectives and Measures:** The District is taking this initial step to begin the process of a successor contract with Teamsters, Local 150. The below initial proposal seeks to negotiate in good faith additions and changes to the CBA that again ultimately seeks to improve outcomes for all District students and ensuring the fiscally sustainable operation of the District in the short and long term. As such, and in light of the budget difficulties currently faced by the District, the District is seeking to "sunshine" its initial proposal and commence negotiations with Teamsters, Local 150.

**V. Major Initiatives:** College, Career and Life Ready Graduates  
Safe, Emotionally Healthy and Engaged Students  
Operational Excellence

**VI. Results:** The District intends to work with Teamsters, Local 150 in good faith to negotiate over those items included in the District's initial proposal and any initial proposal submitted by Teamsters, Local 150.

**VII. Lessons Learned/Next Steps:** Approve the District's initial proposal.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.3

**Meeting Date:** May 21, 2020

**Subject:** Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS), Collective Bargaining Agreement Negotiations for 2020-2023

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

**Recommendation:** Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS), Collective Bargaining Agreement Negotiations for 2020-2023.

**Background/Rationale:** Under the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547). The purpose of this item is to provide public notice and adoption of the District's initial proposals.

**Financial Considerations:** TBD

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

**Documents Attached:**

1. Public Hearing Notice
2. Sunshine Proposal to Teamsters Classified Supervisors (TCS) – May 21, 2020
3. Executive Summary

<p><b>Estimated Time of Presentation:</b> 5 minutes <b>Submitted by:</b> Cancy McArn, Chief Human Resources Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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**Sacramento City Unified School District**

Consideration and Public Notice of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS) Collective Bargaining Agreement Negotiations for 2020-2023 Successor Contract

**NOTICE OF PUBLIC HEARING**

The Sacramento City Unified School District hereby gives notice that a Public Hearing will be held as follows:

**Topic of Hearing:**

Consideration and Public Notice of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS) Collective Bargaining Agreement Negotiations on the 2020-2023 Successor Contract

Copies of this program may be inspected at:

**The Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824**

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**HEARING DATE:** Thursday, May 21, 2020

**TIME:** 6:00 p.m.

**LOCATION:** The Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

**FOR ADDITIONAL INFORMATION CONTACT:** SCUSD Human Resource Services Department  
(916) 643-9050

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION  
MAY 21, 2020  
SUNSHINING OF DISTRICT'S INITIAL PROPOSAL TO THE  
TEAMSTERS CLASSIFIED SUPERVISORS (TCS) FOR 2020-2023 SUCCESSOR  
AGREEMENT**

The current master agreement for the classified employee bargaining unit represented by the Teamsters Classified Supervisors ("TCS") expires on June 30, 2020. A copy of that master agreement ("CBA") is available for viewing on the District's web site at [www.scusd.edu](http://www.scusd.edu).

Pursuant to Government Code section 3547, the District's and TCS's initial bargaining proposals that relate to matters within the scope of negotiations must be presented at a public meeting. It further prohibits negotiation on such proposals until after the public has had an opportunity to be informed of the proposal and provide any comments, and the proposal has been adopted by the Governing Board. Since this matter involves the successor contract, and to allow the Board an opportunity to provide and receive comment, the District's initial proposal for amending the CBA is presented to the Board at this public meeting for a public reading. The District's initial proposal is also presented to the Board at this meeting for final approval and "sunshining."

The below initial proposal seeks to negotiate in good faith additions and changes to the CBA that will benefit students and employees and ensure the fiscally sustainable operation of the District in the short and long term. As such, and in light of the budget difficulties currently faced by the District, the District is seeking to "sunshine" its initial proposal and commence negotiations with TCS.

**ACTION BY THE BOARD OF EDUCATION AS FOLLOWS:**

The Board hereby presents the District's initial proposal for public comment, and thereafter adopts the following initial proposal for 2020-2023 successor agreement negotiations. It is the Board's intent that the District work collaboratively with TCS's negotiations team to reach a fair and equitable agreement that protects the interests of students, parents/guardians, unit members, and the District, while ensuring the fiscal solvency of the District.

The District will make proposals to any or all of the articles below to make updates to language to ensure consistency with state and federal law, to ensure the fiscal solvency of the District, and to maintain the efficient operation of the District.

**ARTICLE 1: ASSOCIATION CERTIFICATION**

**ARTICLE 2: DEFINITION OF TERMS**

**ARTICLE 3: ASSOCIATION RIGHTS**

ARTICLE 4: DISTRICT RIGHTS

ARTICLE 5 ASSOCIATION SECURITY

ARTICLE 6: COMPENSATION

ARTICLE 7: FRINGE BENEFITS

ARTICLE 8: HOURS

ARTICLE 9: ASSIGNMENTS

ARTICLE 10: HOLIDAYS

ARTICLE 11: VACATIONS

ARTICLE 12: LEAVES

ARTICLE 13: TRANSFERS/PROMOTIONS

ARTICLE 14: PERFORMANCE EVALUATIONS

ARTICLE 15: PERSONNEL FILES

ARTICLE 16: SAFETY

ARTICLE 17: PROFESSIONAL GROWTH PROGRAM

ARTICLE 18: GRIEVANCE PROCEDURE

ARTICLE 19: DISCIPLINARY PROCEDURE

ARTICLE 20: LAYOFF

ARTICLE 21: EFFECT OF AGREEMENT

ARTICLE 22: NO STRIKE/NO LOCKOUT

ARTICLE 23: CONTRACTING OUT

ARTICLE 24: DURATION

APPROVED:

AYES:

NOES:

ABSTAIN:

ABSENT:

Action was taken to adopt this District Initial Proposal for 2020-2023 successor contract negotiations with TCS on May 21, 2020.

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Jessie Ryan  
President of the Board of Education

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Jorge A. Aguilar  
Superintendent

# Board of Education Executive Summary

## Human Resource Services and Legal Services

Hearing to Receive Public Comment and Approval of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS), Collective Bargaining Agreement Negotiations for 2020-2023

**May 21, 2020 Board Meeting**



**I. Overview/History of Department or Program:** Pursuant to the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547). The purpose of this item is to provide public notice of the District's initial proposals to the TEAMSTERS CLASSIFIED SUPERVISORS (TCS) related to collective bargaining of "successor contract" for the 2020-2023 school year.

**II. Driving Governance:** Government Code section 3547 requires that all initial proposals of the exclusive representatives and the public school employers that relate to matters within the scope of negotiations be presented at a public meeting. It further prohibits negotiation on such proposals until after the public has had an opportunity to be informed of the proposal and provide any comments, and the proposal has been adopted by the Governing Board. Since this matter involves the successor contract, and to allow the Board an opportunity to provide and receive comment, the District's initial proposal for amending the CBA is presented to the Board at this public meeting for a public reading. The District's initial proposal is also now presented to the Board at this meeting for final approval and "sunshining."

**III. Budget:** TBD

**IV. Goals, Objectives and Measures:** The District is taking this initial step to begin the process of a successor contract with Teamsters Classified Supervisors (TCS). The below initial proposal seeks to negotiate in good faith additions and changes to the CBA that again ultimately seeks to improve outcomes for all District students and ensuring the fiscally sustainable operation of the District in the short and long term. As such, and in light of the budget difficulties currently faced by the District, the District is seeking to "sunshine" its initial proposal and commence negotiations with Teamsters Classified Supervisors (TCS).

**V. Major Initiatives:** College, Career and Life Ready Graduates; Safe, Emotionally Healthy and Engaged Students; Operational Excellence

**VI. Results:** The District intends to work with Teamsters Classified Supervisors (TCS) in good faith to negotiate over those items included in the District's initial proposal and any initial proposal submitted by Teamsters Classified Supervisors (TCS).

**VII. Lessons Learned/Next Steps:** Approve the District's initial proposal.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

**Meeting Date:** May 21, 2020

**Subject:** Approve 2019-20 Third Interim Financial Report and FCMAT Update

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

**Division:** Business Services

**Recommendation:** Approve the 2019-20 Third Interim Financial Report.

**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 third of three interim financial reports presented to the Board of Education for the 2019-20 year. The report provides actual financial information as of April 30, 2020, projections for the remaining 2019-20 fiscal year and multi-year projections for 2020-21 and 2021-22 fiscal years.

**Financial Considerations:** The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2019-20 adopted budget and the negative certification of the 2019-20 Second Interim Financial Report. A negative certification indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years.

The 2019-20 Third Interim Financial Report projects that the district is deficit spending and will not meet its financial obligations in all three fiscal years.

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

**Documents Attached:**

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update



3. 2019-20 Third Interim Financial Report

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

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



### I. Overview/History of Department or Program:

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Third Interim Report is from July 1st through April 30th, and projects financial activity through June 30th. In addition, the Third Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets.

This is the third of the interim financial reports presented to the Governing Board for the 2019-20 fiscal year.

The District's 2019-20 revised adopted budget was disapproved by Sacramento County Office of Education (SCOE) due to the District's projected negative ending fund balance in 2021-22. The Governing Board approved a waiver regarding the formation of the Budget Review Committee, and the waiver was approved by California Department of Education. The District has been working with the Fiscal Advisor assigned by SCOE. The 2018-19 Revised Adopted Budget was also disapproved by the Sacramento County Office of Education (SCOE) due to the multi-year projected negative ending fund balances.

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

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of May 8, 2020.

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



FCMAT Updates Presented	Number Identified FCMAT Findings	FCMAT Findings Updated this period	FCMAT Findings Completed this period	FCMAT Findings Completed	FCMAT Findings Remaining
February 28, 2019	60	28	0	0	60
April 11, 2019	60	18	18	18	42
June 13, 2019	60	23	1	19	41
July 23, 2019	60	10	0	19	41
November 20, 2019	60	31	7	26	34
December 19, 2019	60	0	0	26	34
March 19, 2020	60	26	1	27	33
May 8, 2020	60	36	*1	27	33

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

A report of the updated findings is included in the 3rd Interim documents and can also be found on the District's financial webpage at <https://www.scusd.edu/fcmat>.

### II. Driving Governance:

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a Third Interim is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

### III. Goals, Objectives and Measures:

Follow the timeline and take action on all necessary budget adjustments. It will be important to reduce the reliance on one-time funds used to balance the budget.

### IV. Major Initiatives:

Use the Third Interim Financial Report information to guide budget development for FY 2020-21 and 2021-22.

Continue to work with the Fiscal Advisor and staff to implement FCMAT's recommendations.

### V. Results:

Budget development for FY 2020-21 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2020.

### VI. Lessons Learned/Next Steps:

Follow the approved calendar with adjustments made as necessary.

Continue to monitor the state budget and its impact on the district finances.

Continue to monitor the District and state fiscal health.

Continue to engage stakeholders in the budget development process through community budget meetings.

Meet and communicate with bargaining unit partners.

Ensure compliance with all LCFF and LCAP requirements.

### Sacramento County Letter Regarding the 2019-20 Second Interim Period Report:

On April 15, 2020 the Sacramento County Office of Education (SCOE) issued a letter to the District in response to the District's submission of the 2019-20 Second Period Interim Report. SCOE's letter recognized that based on the District's multi-year projections and assumptions, the District will meet the 2% required reserve for the fiscal years 2019-20 and 2020-21 but will not meet the required reserve in 2021-22. Therefore, SCOE agreed with the District's negative certification. SCOE also acknowledged that the District's 2019-20 Second Interim Fiscal Recovery Plan included more than \$30 million in potential reductions to resolve the District's

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



fiscal crisis. However, these potential budget solutions were not included in the budget because they are subject to negotiations.

SCOE also requested the following:

- Compliance with Government Code Section 3547.5 and the California Code of Regulations Title V section 15449 prior to any action on a proposed collective bargaining agreement and submission of the public disclosure of the collective bargaining agreement to SCOE for review at least ten (10) working days prior to the date the governing board will take action
- Notify SCOE and the fiscal advisor and provide for review any changes to the budget
- Continue to monitor enrollment trends and inform SCOE of budget adjustments if enrollment trends fluctuate

SCOE recognizes that the District has identified and implemented most of the non-negotiable items and therefore, recommended that the District and labor partners work together to agree to a solution.

### **Student Centered Fiscal Recovery Plan**

We believe that students should be at the center of all budget decisions and that we must work collaboratively to protect funding for core academic programs and services. The District is committed to identifying areas where savings may be achieved in a manner that is fair and equitable without substantial disruptions to our educational programs. The District will continue to evaluate its programs and staffing levels, and other supply and services expenditures in order to determine whether additional non-negotiable savings may be achieved.

As we continue this work, we are guided by our core values and reminded that these values are not limited to our students, but should be applied when making decisions related to our employees.

Prior to the COVID-19 pandemic, the District was in need of a \$27 million on-going solution that could not be resolved without negotiated solutions. However, the district's projected budget deficit has been exacerbated due to the impact the COVID-19 pandemic has had on the State's economy which will result in funding reductions for K12 districts.

The state is projecting a budget deficit of \$54 billion with a revenue decline of \$41.2 billion. Under the Prop. 98 calculation this translates into a lower required funding level of \$18.2 billion for K-12 districts. The reduction in State funding will only worsen the District's fiscal crisis. The specific funding reductions are unknown and therefore FCMAT has recommended that districts

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



prepare three LCFF COLA scenarios: 0%, -5% and -10% in order to understand the potential impact. The following tables show the projected change in LCFF revenue from second interim under these three scenarios.

**Sacramento City Unified School District  
Multi-Year Projections Assumes Three LCFF COLA Scenarios: 0%, -5% and -10%**

LCFF Revenue Changes from 2019-20 2nd Interim	2020-2021	2021-2022
0% COLA both years	(8,500,000)	(20,300,000)
-5% COLA in 20-21 & 0% in 21-22	(29,400,000)	(40,300,000)
-10% COLA in 20-21 & 0% in 21-22	(49,600,000)	(60,300,000)

2019-20 3rd Interim Multi-Year Projections Assuming 0% COLA			
	2020-21 Combined	2021-22	Combined
Total Revenue	566,425,688		530,894,668
Total Expenditures	603,511,187		592,283,822
<b>Deficit/Surplus</b>	<b>(37,085,499)</b>		<b>(61,389,154)</b>
<b>Ending Balance</b>	<b>26,893,345</b>		<b>(34,899,081)</b>

2019-20 3rd Interim Multi-Year Projections Assuming -5% COLA			
	2020-21 Combined	2021-22	Combined
Total Revenue	546,244,668		510,868,616
Total Expenditures	603,511,187		592,283,822
<b>Deficit/Surplus</b>	<b>(57,266,519)</b>		<b>(81,415,206)</b>
<b>Ending Balance</b>	<b>6,712,325</b>		<b>(75,106,153)</b>

2019-20 3rd Interim Multi-Year Projections Assuming -10% COLA			
	2020-21 Combined	2021-22	Combined
Total Revenue	526,055,643		490,834,576
Total Expenditures	603,511,187		592,283,822
<b>Deficit/Surplus</b>	<b>(77,455,544)</b>		<b>(101,449,246)</b>
<b>Ending Balance</b>	<b>(13,476,700)</b>		<b>(115,329,218)</b>

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



The District has implemented over \$30 million in budget reductions and will need negotiated solutions. The District is seeking to return to District healthcare benefit contributions that are in parity to comparable school districts while maintaining high quality benefit plans for employees.

### **Third Interim 2019-20 Budget:**

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years.

Although information regarding next year and future years' funding remains uncertain, it is expected that districts will plan for various funding scenarios. The District's 2019-20 3<sup>rd</sup> Interim financial report is budgeted assuming a 0% COLA in 2020-21 and 2021-22. The two additional COLA scenarios of -5% and -10% are also provided.

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

Following is a comparison of the 2019-20 Second Interim Report to the Third Interim Report and an explanation of the changes.

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



	Second Interim 2019-20			Third Interim 2019-20			Change in 2019-20 Since Second Interim			*Notes
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	411,337,323	0	411,337,323	411,121,607	0	411,121,607	(215,716)	0	(215,716)	1
Federal Revenue	155,908	62,945,237	63,101,145	155,908	66,562,043	66,717,951	0	3,616,806	3,616,806	2
State Revenue	12,021,398	62,292,745	74,314,143	12,021,398	63,050,864	75,072,262	0	758,119	758,119	3
Local Revenue	7,486,411	3,015,083	10,501,493	7,577,476	3,228,219	10,805,695	91,065	213,137	304,202	4
<b>Total Revenue</b>	<b>431,001,040</b>	<b>128,253,065</b>	<b>559,254,104</b>	<b>430,876,389</b>	<b>132,841,126</b>	<b>563,717,515</b>	<b>(124,651)</b>	<b>4,588,061</b>	<b>4,463,410</b>	
<b>Expenditures</b>										
Certificated Salaries	162,924,449	58,435,839	221,360,288	160,348,580	59,138,112	219,486,692	(2,575,870)	702,274	(1,873,596)	5
Classified Salaries	42,001,991	22,155,349	64,157,340	40,686,588	22,454,439	63,141,028	(1,315,403)	299,090	(1,016,312)	5
Benefits	109,145,503	64,532,213	173,677,716	109,150,924	65,806,245	174,957,169	5,421	1,274,032	1,279,453	6
Books and Supplies	5,853,121	20,426,064	26,279,185	6,433,087	16,078,108	22,511,195	579,966	(4,347,956)	(3,767,990)	7
Other Services & Oper. Expen	22,858,595	55,096,428	77,955,023	24,699,986	55,511,351	80,211,336	1,841,390	414,923	2,256,313	8
Capital Outlay	415,831	8,542,820	8,958,651	448,316	9,046,777	9,495,093	32,485	503,957	536,442	9
Other Outgo 7xxx	631,292	0	631,292	917,738	0	917,738	286,446	0	286,446	
Transfer of Indirect 73xx	(8,545,147)	7,125,993	(1,419,154)	(8,880,422)	7,421,642	(1,458,780)	(335,274)	295,648	(39,626)	10
<b>Total Expenditures</b>	<b>335,285,635</b>	<b>236,314,706</b>	<b>571,600,341</b>	<b>333,804,797</b>	<b>235,456,674</b>	<b>569,261,471</b>	<b>(1,480,838)</b>	<b>(858,033)</b>	<b>(2,338,870)</b>	
Deficit/Surplus	95,715,405	(108,061,642)	(12,346,237)	97,071,592	(102,615,548)	(5,543,956)	1,356,187	5,446,094	6,802,281	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	573,850	0	573,850	(403,272)	0	(403,272)	(977,123)	0	(977,123)	
Contributions to Restricted	(98,866,131)	98,866,131	0	(93,420,037)	93,420,037	0	5,446,094	(5,446,094)	0	
Net increase (decrease) in Fund Balance	<b>(2,576,876)</b>	<b>(9,195,511)</b>	<b>(11,772,386)</b>	<b>3,248,282</b>	<b>(9,195,511)</b>	<b>(5,947,228)</b>	<b>5,825,158</b>	<b>0</b>	<b>5,825,158</b>	
Beginning Balance	61,133,835	9,195,511	70,329,345	61,133,835	9,195,511	70,329,345	0	0	0	
<b>Ending Balance</b>	<b>58,556,959</b>	<b>0</b>	<b>58,556,959</b>	<b>64,382,117</b>	<b>(0)</b>	<b>64,382,117</b>	<b>5,825,158</b>	<b>0</b>	<b>5,825,158</b>	
Revolving/Stores/Prepays	545,000		545,000	545,000		545,000	0	0	0	
Reserve for Econ Uncertainty (2%)	11,420,530		11,420,530	11,393,295		11,393,295	(27,235)	0	(27,235)	
Restricted Programs		0	0	0	(0)	(0)	0	(0)	(0)	
Assigned for Textbooks	6,000,000		6,000,000	5,000,000		5,000,000	(1,000,000)	0	(1,000,000)	
<b>Unappropriated Fund Balance</b>	<b>40,591,429</b>	<b>0</b>	<b>40,591,429</b>	<b>47,443,822</b>	<b>0</b>	<b>47,443,822</b>	<b>6,852,393</b>	<b>0</b>	<b>6,852,393</b>	
<i>Unappropriated Percent</i>			<b>7.1%</b>			<b>8.3%</b>				

\*Notes: Explanation of Changes from 2nd Interim to 3rd Interim:

1. \$215k decrease in LCFF funding due to decrease in Non-Public Schools (NPS) and Community Day Schools (CDS) ADA
2. Increase in Federal funding due to third interim reflecting revised budget based on award allocations and not estimated actuals. \$100K difference from adopted budget
3. \$758k Increase in State funding (\$666k SB-117 COVID-19, \$45K Governors CTE Initiative- CPA, \$45k Clean Tech Renewable Energy)
4. Local revenue increased by \$304k for grants/donations received
5. Reconciled positions, vacancies and 1x personnel savings due to COVID-19



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\*Notes: Explanation of Changes from 2nd Interim to 3rd Interim:

6. Benefits increase due to adjusting for negative balances (filled positions, changes, etc.) and third interim reflects the revised budget

7. \$3.7M decrease in books and supplies due to 1x savings and the 43xx account initially used as a budget placeholder for carryover and these funds have been reallocated to other accounts

8. \$2.2M increase in operations and service agreements (\$1.6M in service agreements, \$283k water, \$100k cellphones)

9. \$536k increase in capital outlay (\$137k equipment over \$5k, \$200k in building improvements, \$200k equipment replacement)

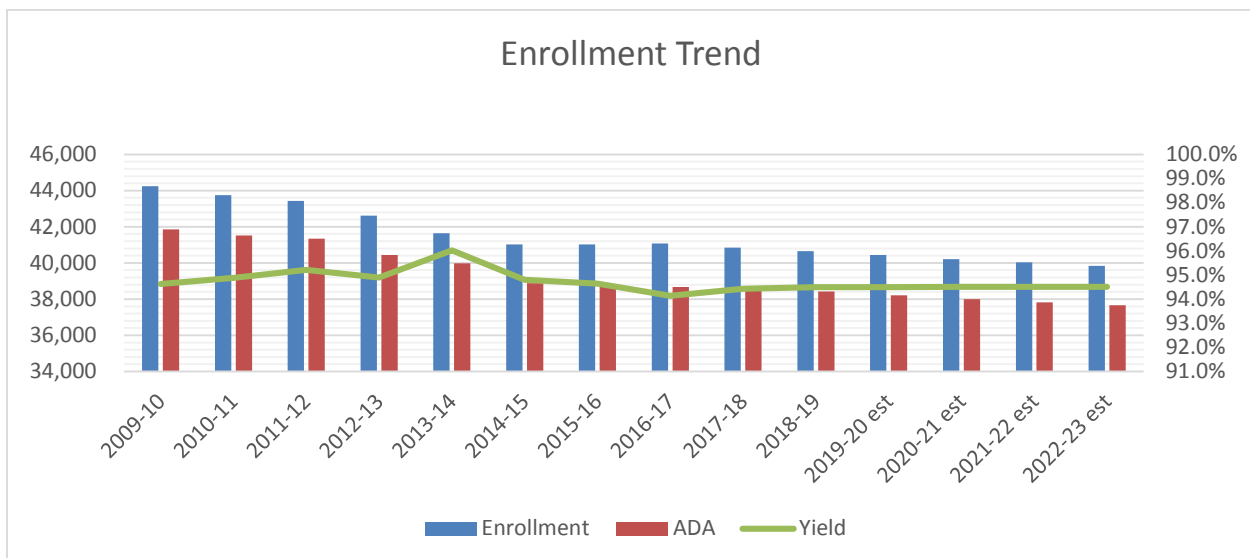
10. Change in indirect due to reconciling accounts and requires adjustments to indirect charges

### 2019-20 Sacramento City Unified School District Primary Budget Components:

Average Daily Attendance (ADA) is estimated at 38,286.36, or 38,213.84 (excluding COE ADA of 72.52).

Due to declining enrollment the funded ADA will be based on the prior year ADA of 38,470.98.

The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 72.03%. The percentage will be revised based on actual data.



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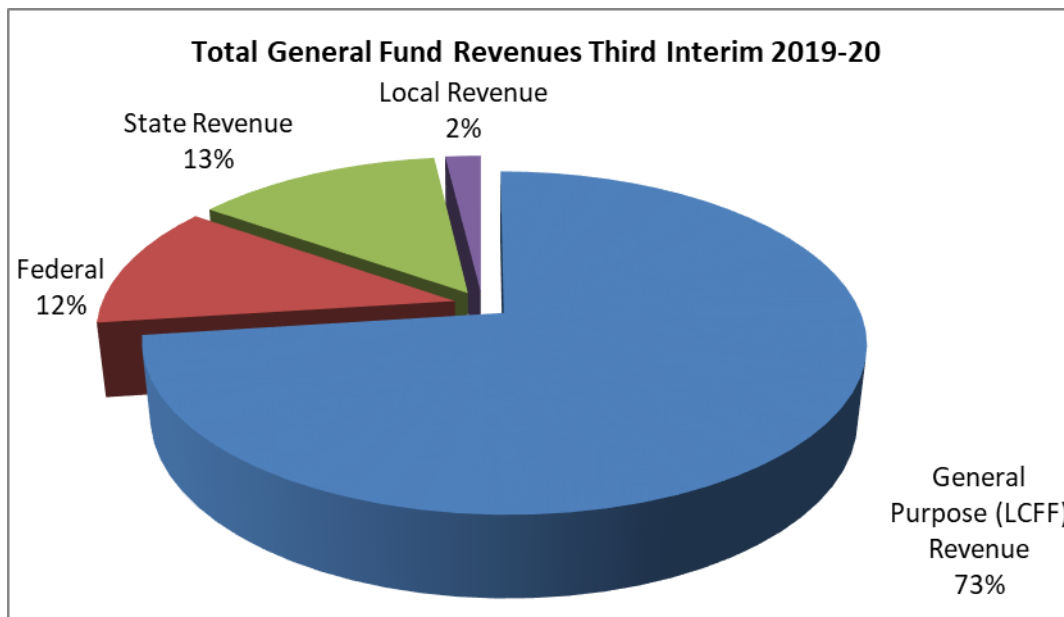
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### General Fund Revenue Components:

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$411,121,607	\$411,121,607
Federal	\$155,908	\$66,717,951
State Revenue	\$12,021,398	\$75,072,262
Local Revenue	\$7,577,476	\$10,805,695
TOTAL	\$430,876,389	\$563,717,515



### Education Protection Account:

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

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Illustrated below is how the District's EPA funds are appropriated for 2019-20. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2020</b>	
<b>Actual EPA Revenues:</b>	
Estimated EPA Funds	\$ 62,387,502
<b>Actual EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 62,387,502
<b>Balance</b>	<b>\$ -</b>

### Operating Expenditure Components:

The General Fund is used for the majority of the functions within the District. As illustrated in the following charts, salaries and benefits comprise approximately 80% of the total General Fund budget and approximately 90% of the unrestricted General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	160,348,580	59,138,112	\$219,486,692
Classified Salaries	40,686,588	22,454,439	\$63,141,028
Benefits	109,150,924	65,806,245	\$174,957,169
Books and Supplies	6,433,087	16,078,108	\$22,511,195
Other Services & Oper.	24,699,986	55,511,351	\$80,211,336
Capital Outlay	448,316	9,046,777	\$9,495,093
Other Outgo/Transfer	917,738	0	\$917,738
Transfers Out	403,272	0	403,272
<b>TOTAL</b>	<b>343,088,491</b>	<b>228,035,032</b>	<b>\$571,123,523</b>

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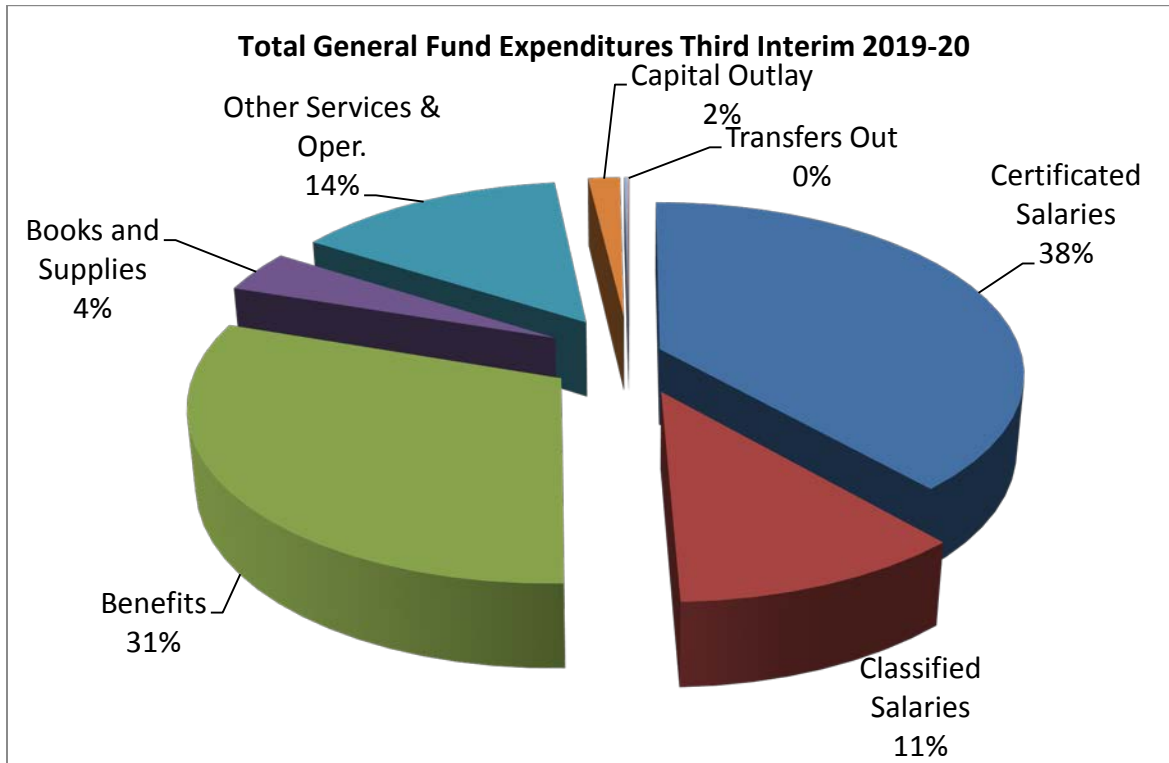
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Following is a graphical representation of total general fund expenditures by percentage:



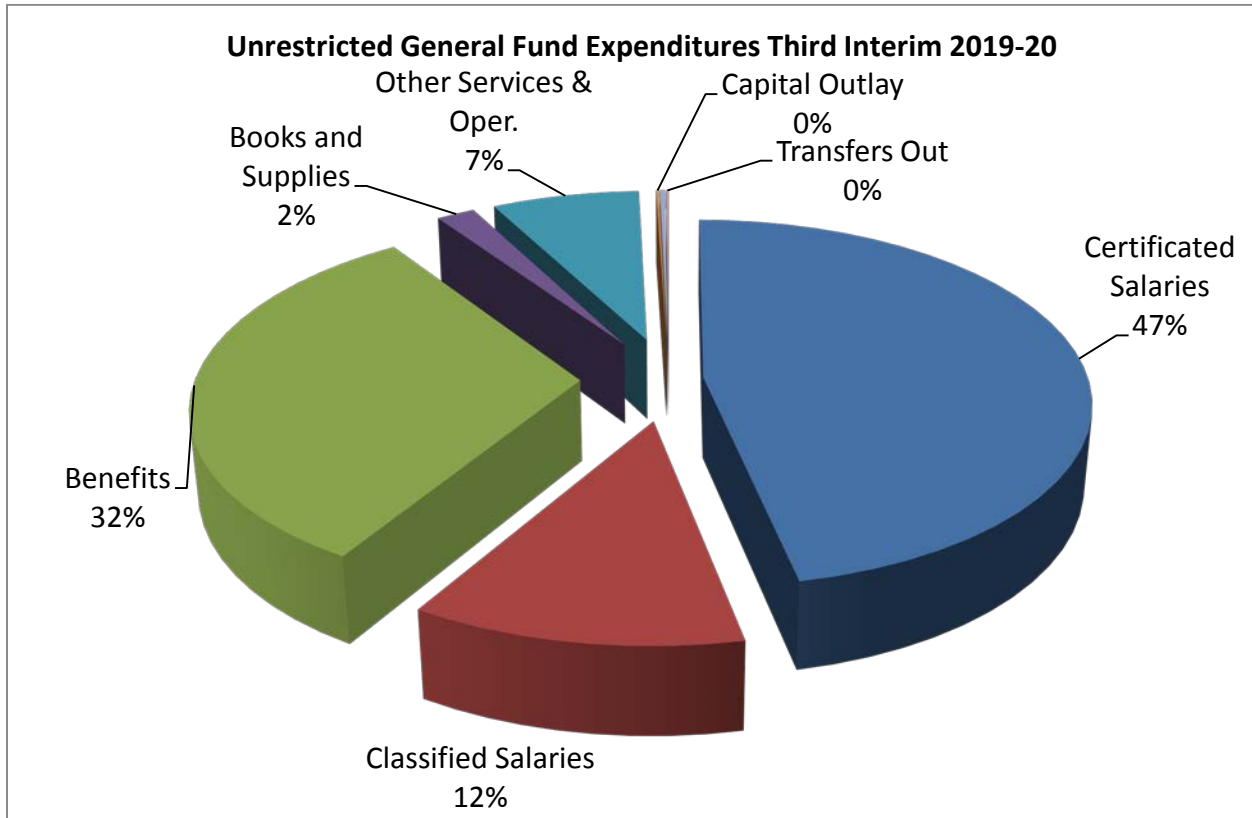
Transfers Out = .07%

Following is a graphical representation of unrestricted general fund expenditures by percentage:

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Capital Outlay = .13% Transfers Out = .12%

### General Fund Contributions to Restricted Programs:

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

Resource	2018-19 Unaudited Actuals	2019-20 Budget
Special Education	70,705,641	75,966,898
Routine Restricted Maintenance Account	12,490,468	17,453,139
ROTC	76,347	-
Donations	13,162	
<i>Special Ed: Indirect costs applied in 2019-20 &amp; RRM increased from 2% in 2018-19 to 3% in 2019-20</i>	83,285,618	93,420,037

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### **Routine Restricted Maintenance Account:**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts have taken advantage of multiple flexibility provisions over the past decade, school districts must now comply with the 3% contribution provision beginning in 2019-20 due to the interpretation of Education Code Section 17070.75(b)(2) (B-C) by the California Department of Education.

Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

### **General Fund Summary:**

The District's 2019-20 General Fund projects a total operating deficit of \$5,543,956 resulting in an estimated ending fund balance of \$64.3 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$545,000; restricted programs - \$0; economic uncertainty - \$11,393,295; unassigned - \$47,443,822. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following page.

### **2019-20 Third Interim Fund Balance Component Summary**

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Description	2019-20 3rd Interim		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash/Prepays	545,000		545,000
Other	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>545,000</b>	<b>-</b>	<b>545,000</b>
<b>RESTRICTED</b>			
Restricted Categorical Balances		(0)	(0)
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>ASSIGNED</b>	5,000,000		5,000,000
<b>UNASSIGNED</b>			
Economic Uncertainty (REU-2%)	11,393,295		11,393,295
Amount Above REU	47,443,822		47,443,822
<b>TOTAL - UNASSIGNED</b>	<b>58,837,117</b>	<b>-</b>	<b>58,837,117</b>
<b>TOTAL - FUND BALANCE</b>	<b>64,382,117</b>	<b>(0)</b>	<b>64,382,117</b>

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$86M. The District's reserves above the statutory reserves for economic uncertainty are projected at well below the GFOA recommendations.

### Cash flow Reports:

The District prepared cash flows based on the SACS multi-year report. Based upon the analysis completed for the Interim Report and applying a **0% COLA**, the District projects having a positive cash balance through May 2021. Cash balances that are projecting negative can be managed through temporary interfund transfers until cash is received. However, as shown in the cash flow reports, the District will have major cash challenges starting in June 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations. In applying the -5% LCFF COLA the District's cash challenges are projected to accelerate to April 2021 and in applying the -10% LCFF COLAs the District's cash challenges are projected to accelerate to November 2020. The following charts shows the projected cash balances at June 30 for the 2020-21 and 2021-22 fiscal years under the three COLA scenarios.

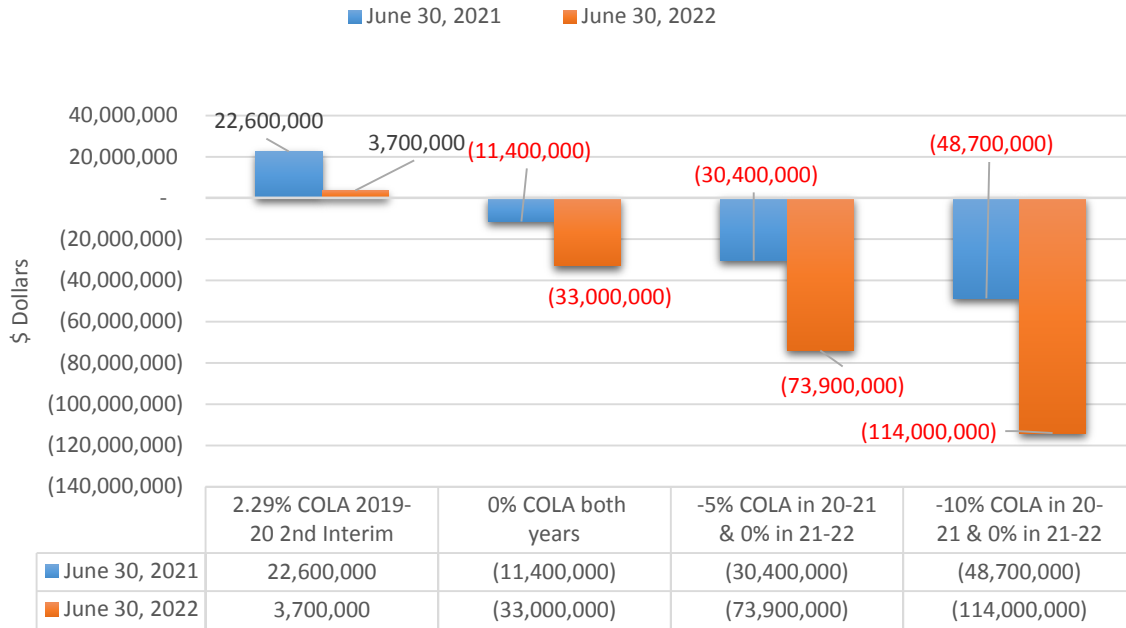
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### Projected Cash Balances as of 2019-20 Third Interim



LCFF COLA Scenarios

### Average Projected Cash Flow Needs 2019-20

Month(s)	Cash Needs	Notes:
July	\$8M	Lowest
August	\$18M	Lower than average
June	\$57M	Highest
Sept - June	\$49M	Average per month
3 Months	\$160M	Cumulative highest 3 months

Based on 2019-20 projected cash flow

### Multiyear Projections:



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### General Planning Factors:

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

Planning Factors	Fiscal Year			
	2018-19	2019-20	2020-21	2021-22
Description				
COLA	2.71% (3.70% LCFF Only)	3.26%	0.00%	0.00%
LCFF Gap Funding Percentage	100%/Target	N/A - Target	N/A - Target	N/A - Target
STRS Employer Rates	16.28%	17.10%	18.40%	18.10%
PERS Employer Rates (PERS Board / Actuary)	18.06%	19.72%	22.80%	24.90%
Lottery – Unrestricted per ADA 15% reduction planned in MYP	\$151.00	\$153.00	\$153.00	\$153.00
Lottery – Prop. 20 per ADA 15% reduction planned in MYP	\$53.00	\$54.00	\$54.00	\$54.00
Mandated Cost per ADA / One Time Allocation	\$184.00	\$0.00	\$0.00	\$0.00
Mandate Block Grant for Districts: K-8 per ADA	\$31.16	\$32.18	\$32.92	\$33.81
Mandate Block Grant for Districts: 9-12 per ADA	\$59.83	\$61.94	\$63.36	\$65.08
Mandate Block Grant for Charters: K-8 per ADA	\$16.33	\$16.86	\$17.25	\$17.72
Mandate Block Grant for Charters: 9-12 per ADA	\$45.23	\$46.87	\$47.94	\$49.24
Time Special Education Early Intervention Preschool Grant	n/a	\$9,010	0	0
Routine Restricted Maintenance Account	Minimum of 3% of total GF expenditures (based on actual expenditures)			
California Consumer Price Index (CPI)	3.62%	3.09%	2.99%	2.89%

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

### Revenue Assumptions

Per enrollment trends, the District continues to anticipate a decline in its enrollment. Current enrollment is trending slightly lower than projected, possibly due to the impact of the COVID-19 pandemic and school closures. At Budget Adoption, the District projected enrollment at 40,236 and current enrollment is trending around 40,079. The District’s unduplicated count has declined by approximately 300 students compared to the prior year which results in a decrease of supplemental and concentration revenue. The District’s multi-year projections have been revised to reflect the decline in enrollment and in unduplicated count.

### Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2020-21

- LCFF COLA 0% and two additional scenarios -5% LCFF COLA and -10% LCFF COLA
- Federal Revenue is projected to remain constant
- State Revenue was adjusted to remove current year one-time State Revenue of \$4.2M

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and Lottery decrease of 15% representing \$877K

- Local Revenue was reduced to reflect less interest earned by \$400K due to lower cash balances
- Contributions to Special Ed were increased by \$507K to restore 2019-20 one-time savings and increased Special Education expenditures per historical trends, contribution is net of restoring AB 602 funding

### Fiscal Year 2021-2022

- LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is adjusted for the increase in the Mandated Block Rate, approximate increase of \$27K
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$21 M to restore 2020-21 one-time savings and increased Special Education expenditures per historical trends

### Restricted Multi-Year Revenue Projections:

#### Fiscal Year 2020-21

- Federal Revenue was adjusted \$9.4M to remove one-time funding of \$6.5M (CSI, Low Performing Block Grant & carryover) and to add the 1X CARES COVID-19 funding of \$15.9M
- State Revenue was adjusted by \$200K to remove 1X LPBG revenue of \$1.7M, reduce Lottery by 15% representing \$310K, remove the State Relief funds for COVID-19 of \$666K and to add the increase in Special Ed funding AB 602 \$2.4M
- Local Revenue was adjusted by \$85K to reduce fees for service due to closures; these fees will not be collected
- Contributions to Special Ed were increased by \$507K to remove 2019-20 one-time savings, increased Special Education expenditures contribution is net of restoring AB 602 funding \$2.4M

#### Fiscal Year 2021-2022

- Federal Revenue was reduced by \$32.4M to remove SIG of \$15M & Title I of \$1.5M carryover and 1X CARES COVID-19 funding of \$15.9M
- State Revenue is projected to remain unchanged
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by \$21M to remove 2019-20 one-time

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savings and increased Special Education expenditures

### Expenditure Assumptions

#### Unrestricted Multi-Year Expenditure Projections:

##### Fiscal Year 2020-21

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time vacancy savings, positions for summer school, positions from restricted resources (due to reduced funding) and aligning FTE to enrollment
- Classified step costs are expected to increase by .82% each year
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted to account for one-time expenditures (carryover, one-time funds, textbooks)
- Services have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments noted above

##### Fiscal Year 2021-2022

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time vacancy savings, positions for summer school, positions from restricted resources (due to reduced funding) and aligning FTE to enrollment
- Classified step costs are expected to increase by .82% each year
- Adjustments to benefits of \$6M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$4.5M to remove one-time expenditures of textbooks and IT of \$9.5M and add 1X textbook expenditure of \$5M
- Services have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out remains constant
- Indirect costs from restricted programs are expected to increase due to program adjustments

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### Restricted Multi-Year Expenditure Projections:

#### Fiscal Year 2020-21

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made for additional special education services
- Adjustments to benefits of \$6.5M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$5M to account one-time expenditures, carryover and additional special education expenditures
- Services have been adjusted by \$4.4M to account one-time expenditures, carryover and additional special education services
- Transfers remains constant
- Indirect costs are expected to increase due to program adjustments

#### Fiscal Year 2021-22

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made for additional special education services
- Adjustments to benefits of \$225K reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$3M to account one-time expenditures, carryover and additional special education services
- Services have been adjusted by \$2.4M to account one-time expenditures, carryover and additional special education services
- Transfers remains constant
- Indirect costs are expected to decrease due to program adjustments

### Estimated Ending Fund Balances:

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Assuming a 0% COLA:

The District estimates that the General Fund is projected to deficit spend by \$37 million resulting in an unrestricted ending General Fund balance of approximately \$27 million in 2020-21. The projected deficit for 2021-22 is \$61 million resulting in an unrestricted ending General Fund balance of -\$35 million.

The multi-year projections are provided in the following tables.

2019-20 Third Interim Multi-Year Projections Assuming 0% COLA

	3rd Interim 2019-20			Projection 2020-21			Projection 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	411,121,607	0	411,121,607	410,161,125	0	410,161,125	407,064,031	0	407,064,031
Federal Revenue	155,908	66,562,043	66,717,951	155,908	76,022,572	76,178,480	155,908	43,562,043	43,717,951
State Revenue	12,021,398	63,050,864	75,072,262	6,915,637	62,849,751	69,765,388	6,942,240	62,849,751	69,791,991
Local Revenue	7,577,476	3,228,219	10,805,695	7,177,476	3,143,219	10,320,695	7,177,476	3,143,219	10,320,695
<b>Total Revenue</b>	<b>430,876,389</b>	<b>132,841,126</b>	<b>563,717,515</b>	<b>424,410,146</b>	<b>142,015,542</b>	<b>566,425,688</b>	<b>421,339,655</b>	<b>109,555,013</b>	<b>530,894,668</b>
<b>Expenditures</b>									
Certificated Salaries	160,348,580	59,138,112	219,486,692	167,393,068	60,461,125	227,854,193	169,426,975	55,762,732	225,189,707
Classified Salaries	40,686,588	22,454,439	63,141,028	41,617,393	23,785,714	65,403,108	42,187,547	23,172,249	65,359,797
Benefits	109,150,924	65,806,245	174,957,169	121,546,056	72,325,714	193,871,770	127,590,117	72,100,796	199,690,913
Books and Supplies	6,433,087	16,078,108	22,511,195	18,122,533	10,925,345	29,047,878	13,617,951	7,860,222	21,478,173
Other Services & Oper. Expenses	24,699,986	55,511,351	80,211,336	25,268,442	59,915,644	85,184,086	21,571,181	57,508,255	79,079,436
Capital Outlay	448,316	9,046,777	9,495,093	448,316	1,093,718	1,542,034	448,316	1,093,718	1,542,034
Other Outgo 7xxx	917,738	0	917,738	917,738	0	917,738	917,738	0	917,738
Transfer of Indirect 73xx	(8,880,422)	7,421,642	(1,458,780)	(7,744,736)	7,435,117	(309,619)	(8,021,975)	7,048,000	(973,975)
Budget Reductions				0	0	0	0	0	0
<b>Total Expenditures</b>	<b>333,804,797</b>	<b>235,456,674</b>	<b>569,261,471</b>	<b>367,568,810</b>	<b>235,942,377</b>	<b>603,511,187</b>	<b>367,737,850</b>	<b>224,545,972</b>	<b>592,283,822</b>
Deficit/Surplus	97,071,592	(102,615,548)	(5,543,956)	56,841,336	(93,926,835)	<b>(37,085,499)</b>	53,601,805	(114,990,959)	<b>(61,389,154)</b>
Other Sources/(uses)			0	0	0	0	0	0	0
Transfers in/(out)	(403,272)		(403,272)	(403,272)	0	(403,272)	(403,272)	0	(403,272)
Contributions to Restricted	(93,420,037)	93,420,037	0	(93,926,835)	93,926,835	0	(114,990,959)	114,990,959	0
<b>Net increase (decrease) in Fund Balance</b>	<b>3,248,282</b>	<b>(9,195,511)</b>	<b>(5,947,228)</b>	<b>(37,488,771)</b>	<b>0</b>	<b>(37,488,771)</b>	<b>(61,792,426)</b>	<b>0</b>	<b>(61,792,426)</b>
Beginning Balance	61,133,835	9,195,511	70,329,345	64,382,117	(0)	64,382,117	26,893,345	(0)	26,893,345
<b>Ending Balance</b>	<b>64,382,117</b>	<b>(0)</b>	<b>64,382,117</b>	<b>26,893,345</b>	<b>(0)</b>	<b>26,893,345</b>	<b>(34,899,081)</b>	<b>(0)</b>	<b>(34,899,081)</b>
Revolving/Stores/Prepays	545,000		545,000	545,000		545,000	545,000		545,000
Reserve for Econ Uncertainty (2%)	11,393,295		11,393,295	12,078,289		12,078,289	11,853,742		11,853,742
Restricted Programs		(0)	(0)	0	(0)	(0)	0	(0)	(0)
Assigned Textbooks	5,000,000		5,000,000	5,000,000		5,000,000	0		0
<b>Unappropriated Fund Balance</b>	<b>47,443,822</b>	<b>0</b>	<b>47,443,822</b>	<b>9,270,056</b>	<b>0</b>	<b>9,270,056</b>	<b>(47,297,823)</b>	<b>0</b>	<b>(47,297,823)</b>
<i>Unappropriated Percent</i>			<b>8.3%</b>			<b>1.5%</b>			<b>-8.0%</b>

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



### 2019-20 Third Interim Multi-Year Projections Assuming -5% COLA

	3rd Interim 2019-20			Projection -5% LCFF COLA 2020-21			Projection 0% LCFF COLA 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	411,121,607	0	411,121,607	389,980,105	0	389,980,105	387,037,979	0	387,037,979
Federal Revenue	155,908	66,562,043	66,717,951	155,908	76,022,572	76,178,480	155,908	43,562,043	43,717,951
State Revenue	12,021,398	63,050,864	75,072,262	6,915,637	62,849,751	69,765,388	6,942,240	62,849,751	69,791,991
Local Revenue	7,577,476	3,228,219	10,805,695	7,177,476	3,143,219	10,320,695	7,177,476	3,143,219	10,320,695
<b>Total Revenue</b>	<b>430,876,389</b>	<b>132,841,126</b>	<b>563,717,515</b>	<b>404,229,126</b>	<b>142,015,542</b>	<b>546,244,668</b>	<b>401,313,603</b>	<b>109,555,013</b>	<b>510,868,616</b>
<b>Expenditures</b>									
Certificated Salaries	160,348,580	59,138,112	219,486,692	167,393,068	60,461,125	227,854,193	169,426,975	55,762,732	225,189,707
Classified Salaries	40,686,588	22,454,439	63,141,028	41,617,393	23,785,714	65,403,108	42,187,547	23,172,249	65,359,797
Benefits	109,150,924	65,806,245	174,957,169	121,546,056	72,325,714	193,871,770	127,590,117	72,100,796	199,690,913
Books and Supplies	6,433,087	16,078,108	22,511,195	18,122,533	10,925,345	29,047,878	13,617,951	7,860,222	21,478,173
Other Services & Oper. Expenses	24,699,986	55,511,351	80,211,336	25,268,442	59,915,644	85,184,086	21,571,181	57,508,255	79,079,436
Capital Outlay	448,316	9,046,777	9,495,093	448,316	1,093,718	1,542,034	448,316	1,093,718	1,542,034
Other Outgo 7xxx	917,738	0	917,738	917,738	0	917,738	917,738	0	917,738
Transfer of Indirect 73xx	(8,880,422)	7,421,642	(1,458,780)	(7,744,736)	7,435,117	(309,619)	(8,021,975)	7,048,000	(973,975)
Budget Reductions				0	0	0	0	0	0
<b>Total Expenditures</b>	<b>333,804,797</b>	<b>235,456,674</b>	<b>569,261,471</b>	<b>367,568,810</b>	<b>235,942,377</b>	<b>603,511,187</b>	<b>367,737,850</b>	<b>224,545,972</b>	<b>592,283,822</b>
Deficit/Surplus	97,071,592	(102,615,548)	(5,543,956)	36,660,316	(93,926,835)	<b>(57,266,519)</b>	33,575,753	(114,990,959)	<b>(81,415,206)</b>
Other Sources/(uses)			0	0	0	0	0	0	0
Transfers in/(out)	(403,272)		(403,272)	(403,272)	0	(403,272)	(403,272)	0	(403,272)
Contributions to Restricted	(93,420,037)	93,420,037	0	(93,926,835)	93,926,835	0	(114,990,959)	114,990,959	0
<b>Net increase (decrease) in Fund Balance</b>	<b>3,248,282</b>	<b>(9,195,511)</b>	<b>(5,947,228)</b>	<b>(57,669,791)</b>	<b>0</b>	<b>(57,669,791)</b>	<b>(81,818,478)</b>	<b>0</b>	<b>(81,818,478)</b>
Beginning Balance	61,133,835	9,195,511	70,329,345	64,382,117	(0)	64,382,117	6,712,325	(0)	6,712,325
<b>Ending Balance</b>	<b>64,382,117</b>	<b>(0)</b>	<b>64,382,117</b>	<b>6,712,325</b>	<b>(0)</b>	<b>6,712,325</b>	<b>(75,106,153)</b>	<b>(0)</b>	<b>(75,106,153)</b>
Revolving/Stores/Prepays	545,000		545,000	545,000		545,000	545,000		545,000
Reserve for Econ Uncertainty (2%)	11,393,295		11,393,295	12,078,289		12,078,289	11,853,742		11,853,742
Restricted Programs		(0)	(0)	0	(0)	(0)	0	(0)	(0)
Assigned Textbooks	5,000,000		5,000,000	5,000,000		5,000,000	0		0
<b>Unappropriated Fund Balance</b>	<b>47,443,822</b>	<b>0</b>	<b>47,443,822</b>	<b>(10,910,964)</b>	<b>0</b>	<b>(10,910,964)</b>	<b>(87,504,895)</b>	<b>0</b>	<b>(87,504,895)</b>
<i>Unappropriated Percent</i>			<b>8.3%</b>			<b>-1.8%</b>			<b>-14.8%</b>

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update

May 21, 2020



### 2019-20 Third Interim Multi-Year Projections Assuming -10% COLA

	3rd Interim 2019-20			Projection -10% COLA 2020-21			Projection 0% COLA 2021-22		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	411,121,607	0	411,121,607	369,791,080	0	369,791,080	367,003,939	0	367,003,939
Federal Revenue	155,908	66,562,043	66,717,951	155,908	76,022,572	76,178,480	155,908	43,562,043	43,717,951
State Revenue	12,021,398	63,050,864	75,072,262	6,915,637	62,849,751	69,765,388	6,942,240	62,849,751	69,791,991
Local Revenue	7,577,476	3,228,219	10,805,695	7,177,476	3,143,219	10,320,695	7,177,476	3,143,219	10,320,695
<b>Total Revenue</b>	<b>430,876,389</b>	<b>132,841,126</b>	<b>563,717,515</b>	<b>384,040,101</b>	<b>142,015,542</b>	<b>526,055,643</b>	<b>381,279,563</b>	<b>109,555,013</b>	<b>490,834,576</b>
<b>Expenditures</b>									
Certificated Salaries	160,348,580	59,138,112	219,486,692	167,393,068	60,461,125	227,854,193	169,426,975	55,762,732	225,189,707
Classified Salaries	40,686,588	22,454,439	63,141,028	41,617,393	23,785,714	65,403,108	42,187,547	23,172,249	65,359,797
Benefits	109,150,924	65,806,245	174,957,169	121,546,056	72,325,714	193,871,770	127,590,117	72,100,796	199,690,913
Books and Supplies	6,433,087	16,078,108	22,511,195	18,122,533	10,925,345	29,047,878	13,617,951	7,860,222	21,478,173
Other Services & Oper. Expenses	24,699,986	55,511,351	80,211,336	25,268,442	59,915,644	85,184,086	21,571,181	57,508,255	79,079,436
Capital Outlay	448,316	9,046,777	9,495,093	448,316	1,093,718	1,542,034	448,316	1,093,718	1,542,034
Other Outgo 7xxx	917,738	0	917,738	917,738	0	917,738	917,738	0	917,738
Transfer of Indirect 73xx	(8,880,422)	7,421,642	(1,458,780)	(7,744,736)	7,435,117	(309,619)	(8,021,975)	7,048,000	(973,975)
Budget Reductions				0	0	0	0	0	0
<b>Total Expenditures</b>	<b>333,804,797</b>	<b>235,456,674</b>	<b>569,261,471</b>	<b>367,568,810</b>	<b>235,942,377</b>	<b>603,511,187</b>	<b>367,737,850</b>	<b>224,545,972</b>	<b>592,283,822</b>
Deficit/Surplus	97,071,592	(102,615,548)	(5,543,956)	16,471,291	(93,926,835)	(77,455,544)	13,541,713	(114,990,959)	(101,449,246)
Other Sources/(uses)			0	0	0	0	0	0	0
Transfers in/(out)	(403,272)		(403,272)	(403,272)	0	(403,272)	(403,272)	0	(403,272)
Contributions to Restricted	(93,420,037)	93,420,037	0	(93,926,835)	93,926,835	0	(114,990,959)	114,990,959	0
<b>Net increase (decrease) in Fund Balance</b>	<b>3,248,282</b>	<b>(9,195,511)</b>	<b>(5,947,228)</b>	<b>(77,858,816)</b>	<b>0</b>	<b>(77,858,816)</b>	<b>(101,852,518)</b>	<b>0</b>	<b>(101,852,518)</b>
Beginning Balance	61,133,835	9,195,511	70,329,345	64,382,117	(0)	64,382,117	(13,476,700)	(0)	(13,476,700)
<b>Ending Balance</b>	<b>64,382,117</b>	<b>(0)</b>	<b>64,382,117</b>	<b>(13,476,700)</b>	<b>(0)</b>	<b>(13,476,700)</b>	<b>(115,329,218)</b>	<b>(0)</b>	<b>(115,329,218)</b>
Revolving/Stores/Prepays	545,000		545,000	545,000		545,000	545,000		545,000
Reserve for Econ Uncertainty (2%)	11,393,295		11,393,295	12,078,289		12,078,289	11,853,742		11,853,742
Restricted Programs		(0)	(0)	0	(0)	(0)	0	(0)	(0)
Assigned Textbooks	5,000,000		5,000,000	5,000,000		5,000,000	0		0
<b>Unappropriated Fund Balance</b>	<b>47,443,822</b>	<b>0</b>	<b>47,443,822</b>	<b>(31,099,989)</b>	<b>0</b>	<b>(31,099,989)</b>	<b>(127,727,960)</b>	<b>0</b>	<b>(127,727,960)</b>
<i>Unappropriated Percent</i>			<b>8.3%</b>			<b>-5.2%</b>			<b>-21.6%</b>

#### Risks:

Uncertainty regarding revenue reductions and additional COVID-19 related expenses may exacerbate the District's fiscal crisis and accelerate the negative cash flow challenges.

#### Opportunities:

Additional Federal relief funding may mitigate the added COVID-19 related expenses and achieving an ongoing budget solution may restore the District's fiscal stability.

May Revise includes some relief, reduces the STRS and PERs employer contributions, restores an increase to Special Ed funding AB 602 and allocates Federal funds to K12 districts. These details will be included in the District's 2020-21 proposed budget.

# Board of Education Executive Summary

## Business Services

2019-20 Third Interim Financial Report and FCMAT Update  
May 21, 2020



### Conclusion:

The multi-year projection at 0% funded COLA supports that the District will be able to meet its financial obligations for the current year and subsequent year, but is currently projecting that it will not be able to meet its financial obligations in the 2021-22 fiscal year unless an ongoing solution is achieved. In the event that the final Enacted State Budget has a funding level below 0% COLA, both the spending down of reserves and negative cash balances will occur sooner and the District may face negative balances of both prior to the end of the 2020-21 fiscal year.

Over the past year the District has made significant on-going and one-time budget adjustments and any additional non-negotiable adjustment will be minimal. The District's multi-million shortfall will not be resolved without a negotiated solution.



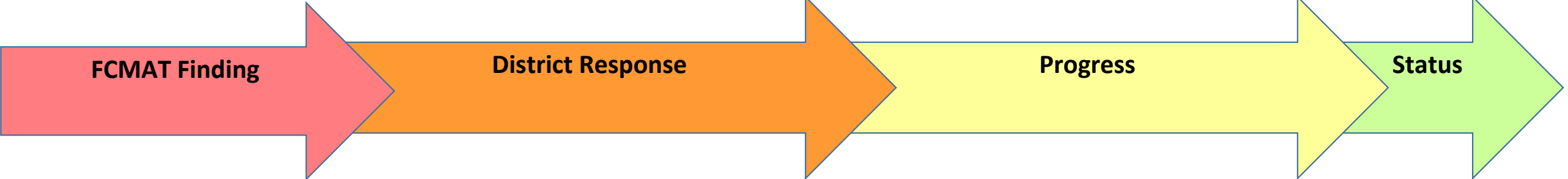
# FCMAT Update May 21, 2020

FCMAT Findings  
60

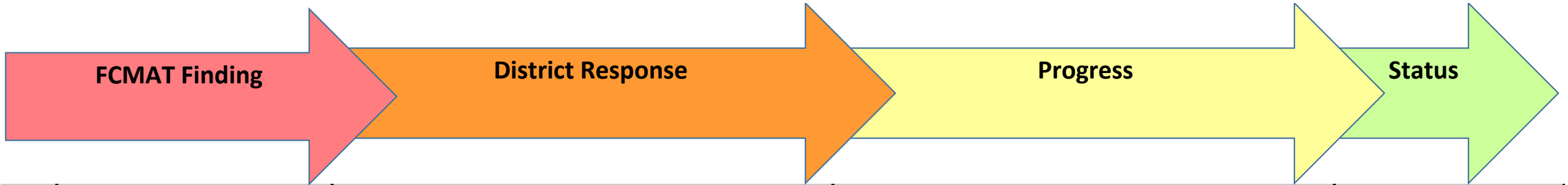
District Responses  
60

Number of Items Updated at  
Third Interim = 36

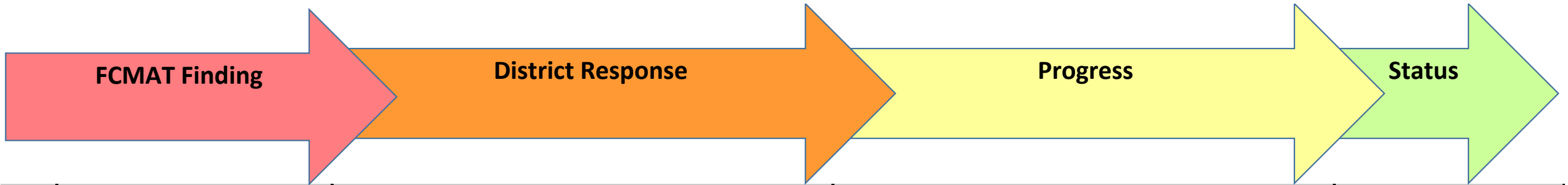
Total Number of Completed  
Items to Date = 27



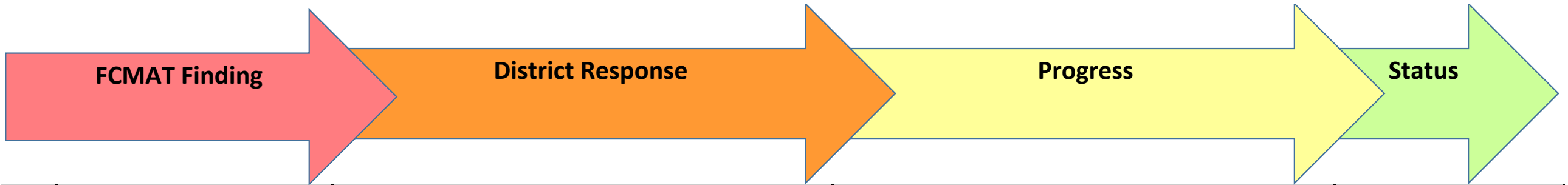
<b>1</b>	Are clear processes and policies in place to ensure that the district’s Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.  The California School Boards Association’s online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.	Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date. <b>5/8/2020 Update: No change.</b>	In Progress
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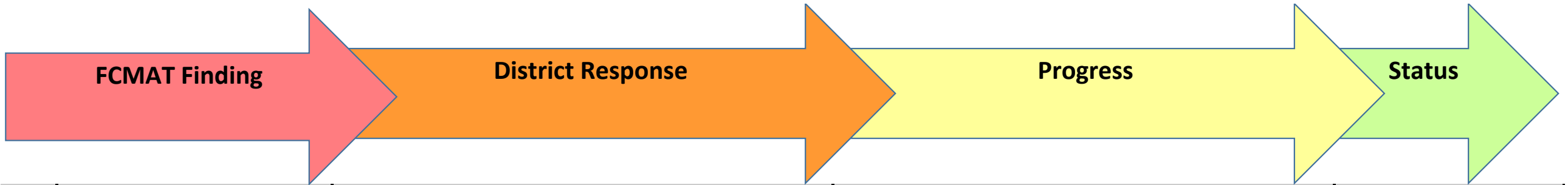
FCMAT Finding	District Response	Progress	Status
<p>2</p> <p>Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)</p>	<p>Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.</p>	<p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. After budget is balanced, OPEB Commission to be established to further address the outstanding liability. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>



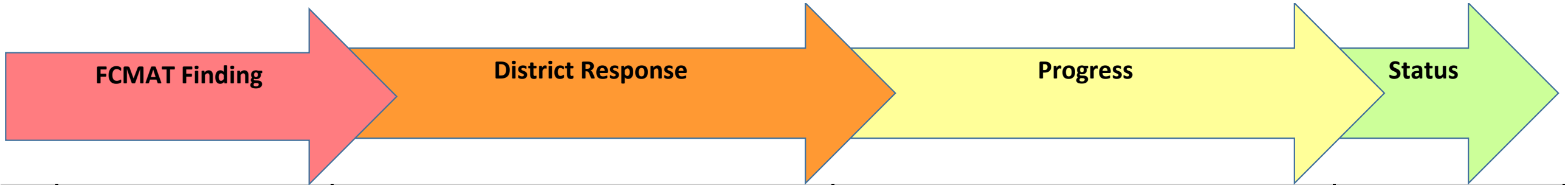
	FCMAT Finding	District Response	Progress	Status
3	<p>Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)</p>	<p>In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.</p> <p>On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.</p>	<p>Ongoing: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21). 6/13/19 Update: District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting. <b>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to to achieve the \$27M solution. These proposals require negotiations. 5/12/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months.</b></p>	In Progress
4	<p>Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?</p>	<p>Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.</p>	<p>In 2019-20, staff will reconcile at each interim report period. <b>5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile.</b></p>	In Progress



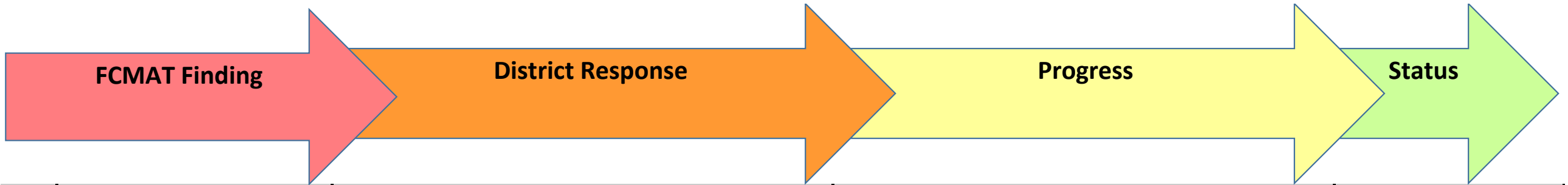
5	FCMAT Finding	District Response	Progress	Status
6	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	During FCMAT’s fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020. 3/10/2020 Update: The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made. <b>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made.</b>	In Progress
	Are all charters authorized by the district going concerns? (part 1)	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. <b>5/8/2020 Update: The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</b>	In Progress



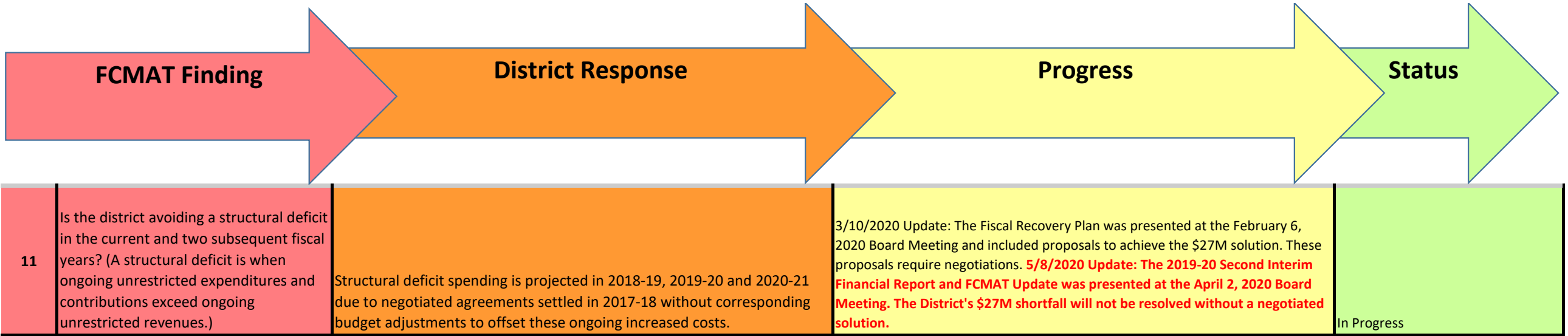
	FCMAT Finding	District Response	Progress	Status
7	<p>Are all charters authorized by the district going concerns? (part 2)</p>	<p>Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.</p> <p>The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.</p>	<p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. <b>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</b></p>	<p>In Progress</p>



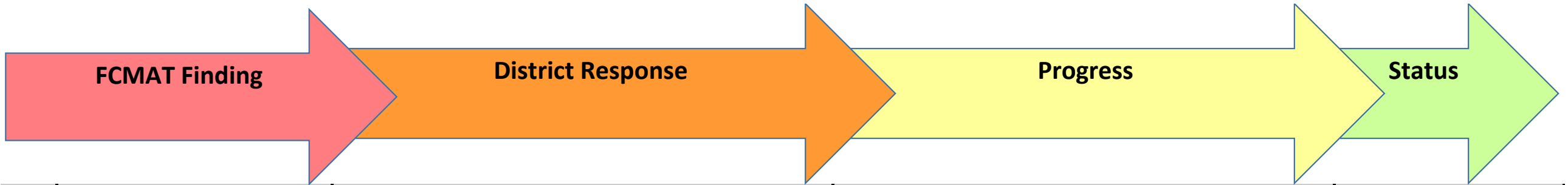
	FCMAT Finding	District Response	Progress	Status
8	<p>Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?</p>	<p>The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multi year financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.</p> <p>All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.</p>	<p>7/22/19: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA. 3/10/2020 Update: The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150. <b>5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units.</b></p>	<p>In Progress</p>



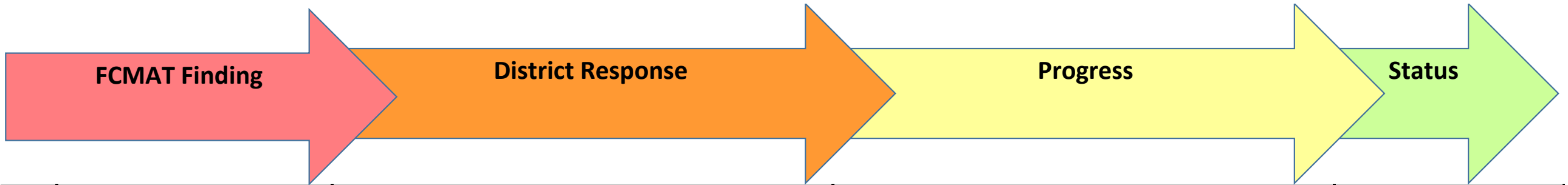
	FCMAT Finding	District Response	Progress	Status
9	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	7/22/19: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. <b>5/8/2020 Update: No change.</b>	In Progress
10	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.  FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 6/30/19. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. <b>5/8/2020 Update: No change.</b>	In Progress



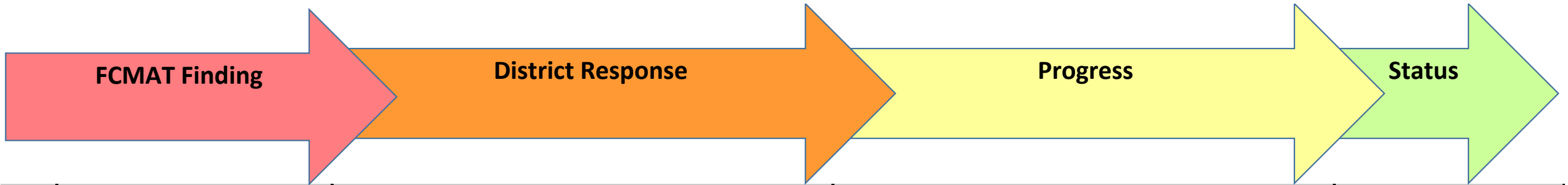




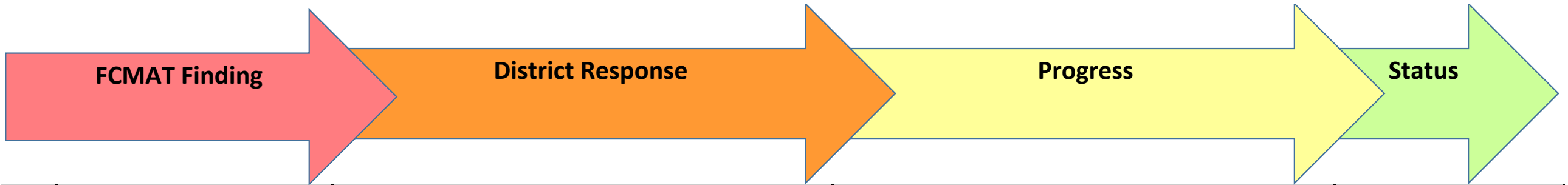
	FCMAT Finding	District Response	Progress	Status
12	<p>Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?</p>	<p>Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.</p>	<p>In Progress: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,1253,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to about \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall. <b>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</b></p>	<p>In Progress</p>



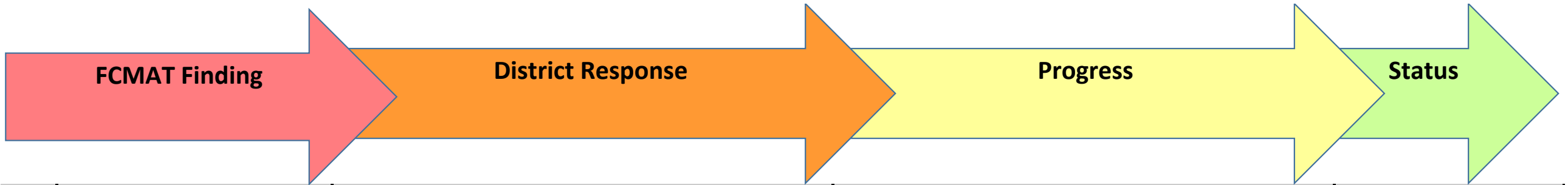
	FCMAT Finding	District Response	Progress	Status
13	Does the district have a plan to fund its liabilities for retiree benefits?	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>... the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. <b>5/8/2020 Update: No change.</b></p>	In Progress
14	Has the district developed measures to mitigate the effect of student transfers out of the district?	The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.	In Progress: 3/10/2020 Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks. <b>5/8/2020 Update: No change, delayed due to COVID-19 pandemic.</b>	In Progress



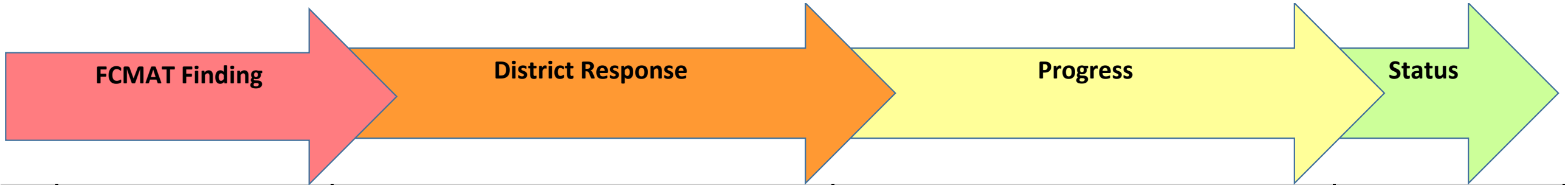
	FCMAT Finding	District Response	Progress	Status
15	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.	<p>The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M).</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22. <b>5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22.</b></p>	In Progress



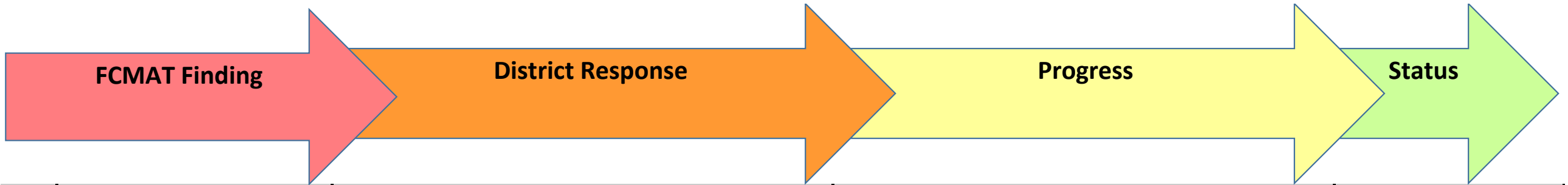
FCMAT Finding	District Response	Progress	Status
<p>16</p> <p>If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?</p>	<p>The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.</p>	<p>The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. <b>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</b></p>	<p>In Progress</p>
<p>17</p> <p>Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?</p>	<p>The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:</p> <ul style="list-style-type: none"> <li>* 2018-19: \$25,926,177.49</li> <li>* 2019-20: (\$17,491,788.17)</li> <li>* 2020-21: (\$66,494,314.95)</li> </ul>	<p>While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344. <b>5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174.</b></p>	<p>In Progress</p>



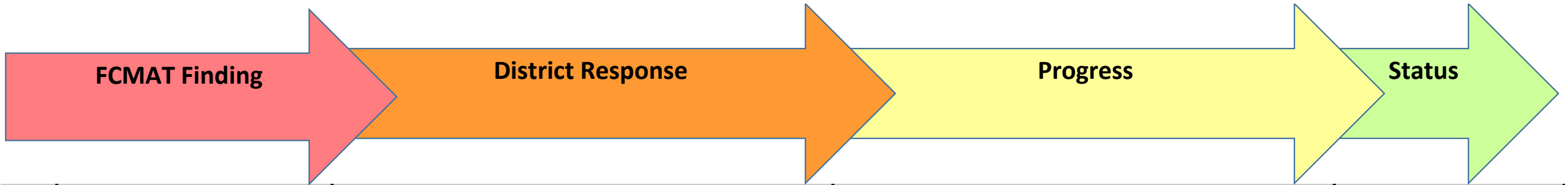
	FCMAT Finding	District Response	Progress	Status
18	<p>If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?</p>	<p>The district's unrestricted ending fund balance does not include amounts for the following liabilities:</p> <ul style="list-style-type: none"> <li>* Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement,</li> <li>* There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement.</li> <li>* The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.</li> </ul>	<p>In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>



FCMAT Finding	District Response	Progress	Status
<p>19</p> <p>Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?</p>	<p>The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At 2018-19 first interim, the district is exceeding the statewide average by 6.37%.</p>	<p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. Update: 3/10/2020 The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. <b>5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</b></p>	<p>In Progress</p>
<p>20</p> <p>Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?</p>	<p>The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.</p>	<p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. <b>5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</b></p>	<p>In Progress</p>

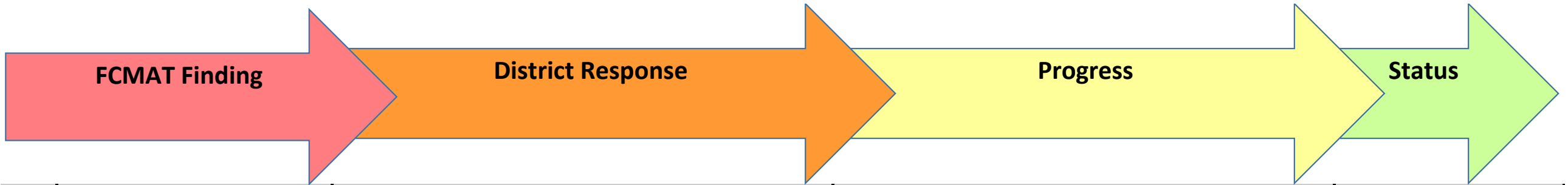


FCMAT Finding	District Response	Progress	Status
<p><b>21</b></p> <p>Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?</p>	<p>The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.</p>	<p>For 2019/20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been program. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>
<p><b>22</b></p> <p>Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?</p>	<p>The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.</p>	<p>Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing.</p> <p>The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically. 3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>
<p><b>23</b></p> <p>Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?</p> <ul style="list-style-type: none"> <li>• Accounts payable (AP)</li> </ul>	<p>Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants</p>	<p>In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>

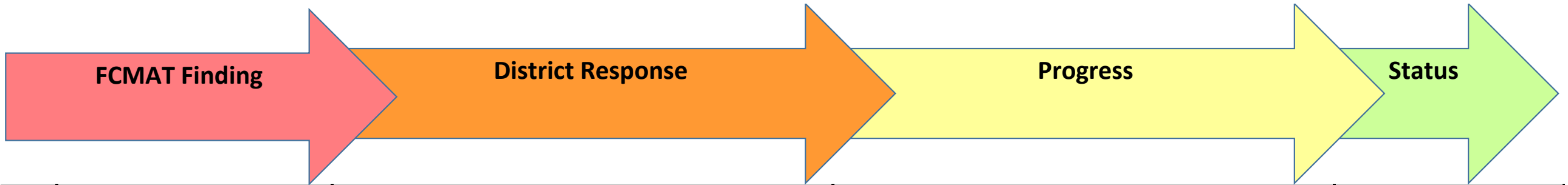


FCMAT Finding	District Response	Progress	Status
<p>24</p> <p>Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?</p> <ul style="list-style-type: none"> <li>• Payroll</li> </ul>	<p>The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.</p>	<p>In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>
<p>25</p> <p>Is training on financial management and budget offered to site and department administrators who are responsible for budget management?</p>	<p>There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule.</p> <p>The amount of expertise, access to and knowledge of the financial system vary by site and department.</p>	<p>The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape trainings offered monthly to all staff. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>

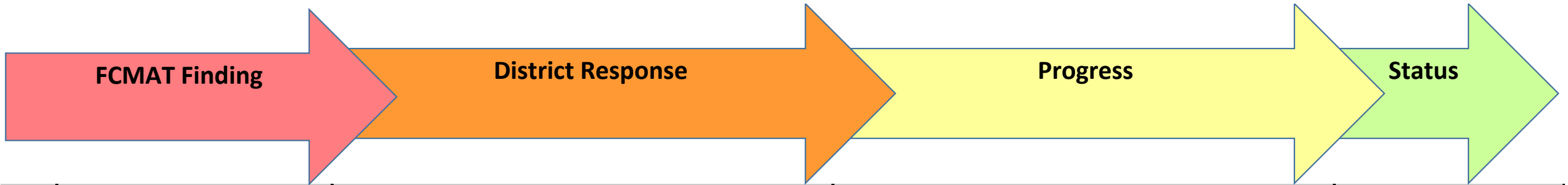




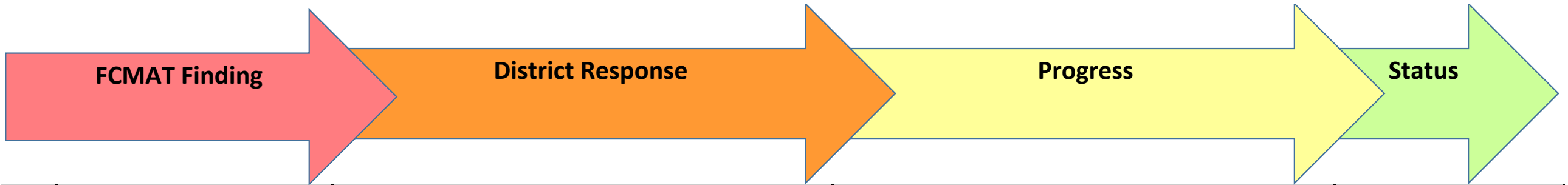
FCMAT Finding	District Response	Progress	Status
26	Does the governing board adopt and revise policies and administrative regulations annually?	<p>Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an ongoing expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. <b>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</b></p>	In Progress
27	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	<p>Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.</p> <p>When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.</p> <p>Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis. 3/11/2020 Update: Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. <b>5/8/2020 Update: At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</b></p>	In Progress



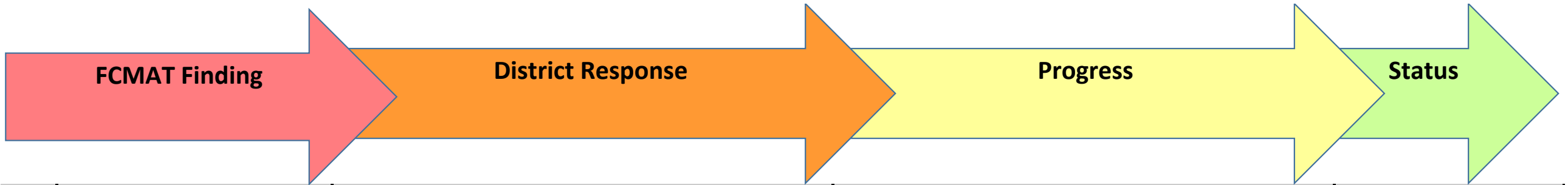
FCMAT Finding	District Response	Progress	Status
<p><b>28</b></p> <p>Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?</p>	<p>Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.</p>	<p>The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined. <b>5/8/2020 Update: The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved.</b></p>	<p>In Progress</p>
<p><b>29</b></p> <p>Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?</p>	<p>Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>
<p><b>30</b></p> <p>Is the district's contribution rate to special education at or below the statewide average contribution rate?</p>	<p>The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. 3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS). <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>
<p><b>31</b></p> <p>Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?</p>	<p>The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>



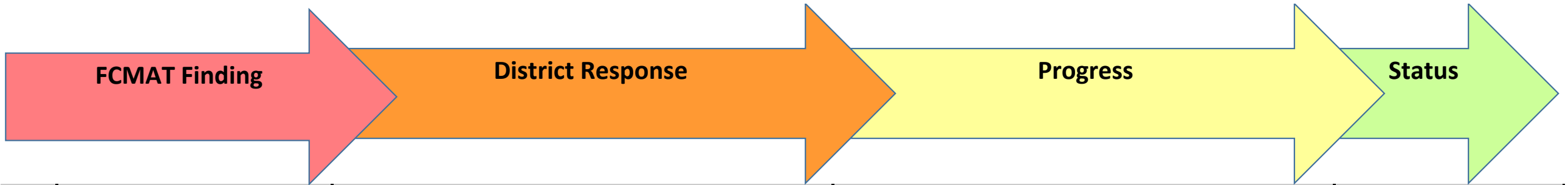
FCMAT Finding	District Response	Progress	Status
<p><b>32</b></p> <p>Does the district analyze and plan for the costs of due process hearings?</p>	<p>The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. <b>5/8/2020 Update: No change.</b></p>	<p>In Progress</p>
<p><b>33</b></p> <p>Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?</p>	<p>Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.</p>	<p>The Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. <b>5/8/2020 Update: The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline.</b></p>	<p>In Progress</p>
<p><b>34</b></p> <p>Does the district have an up-to-date long range facilities master plan?</p>	<p>The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.</p>	<p>The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. The new Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. <b>5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments have been delayed due to the school closures.</b></p>	<p>In Progress</p>



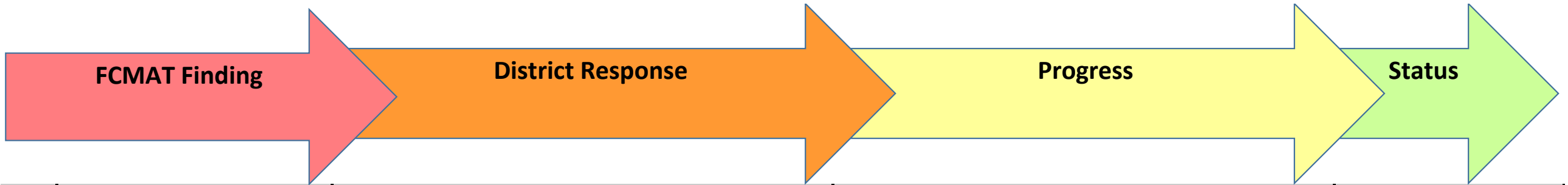
FCMAT Finding	District Response	Progress	Status
<p>35</p> <p>Has the district corrected all audit findings?</p>	<p>The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.</p>	<p>The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff. <b>5/12/2020 Update: The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented.</b></p>	<p>Complete</p>



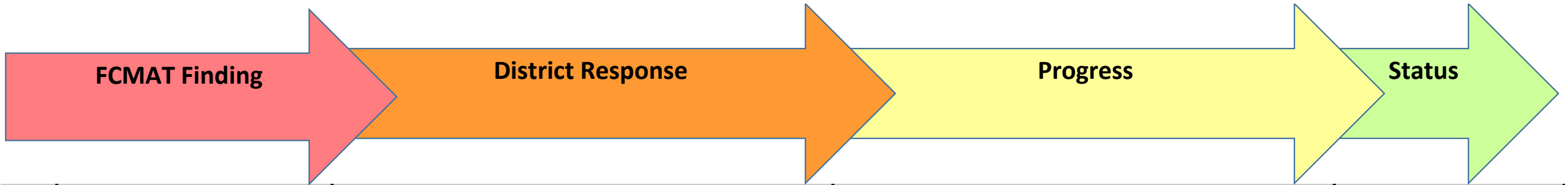
FCMAT Finding	District Response	Progress	Status
36 Is the superintendent's evaluation performed according to the terms of the contract	<p>FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:</p> <p>The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.</p> <p>Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.</p>	The current superintendent has been provided with evaluations as outlined in his contract.	Complete
37 Does the district include facility needs when adopting a budget?	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.	Complete
38 Is the district using the same financial system as its county office of education?	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.	Complete



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

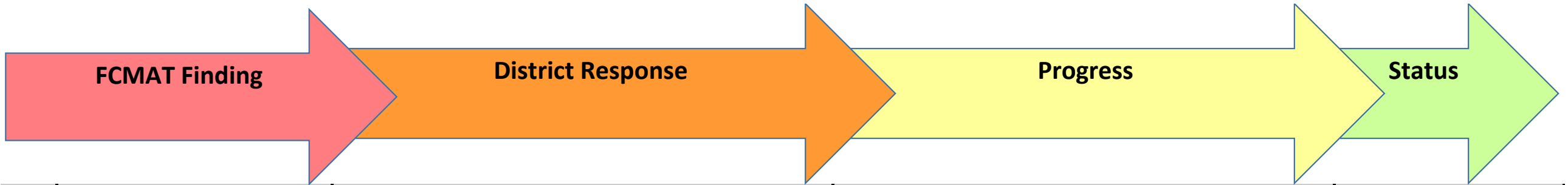


FCMAT Finding	District Response	Progress	Status
<p>41</p> <p>Does the district account for all positions and costs?</p>	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p>	<p>Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for week of June 17, 2019. Update 7/22/19: Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period, this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.</p>	<p>Complete</p>

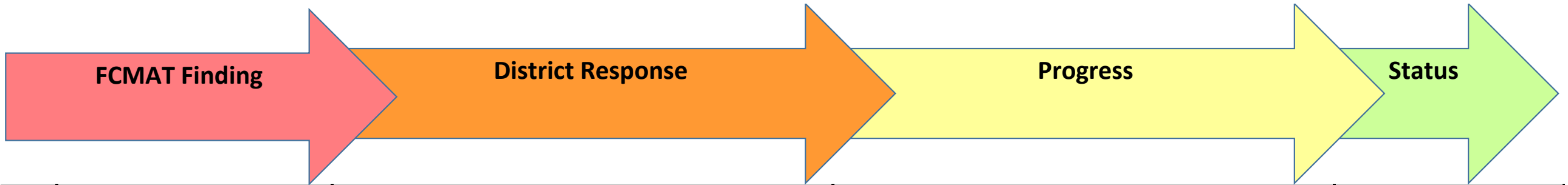


	FCMAT Finding	District Response	Progress	Status
42	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is need for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.	Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.	Complete /Ongoing

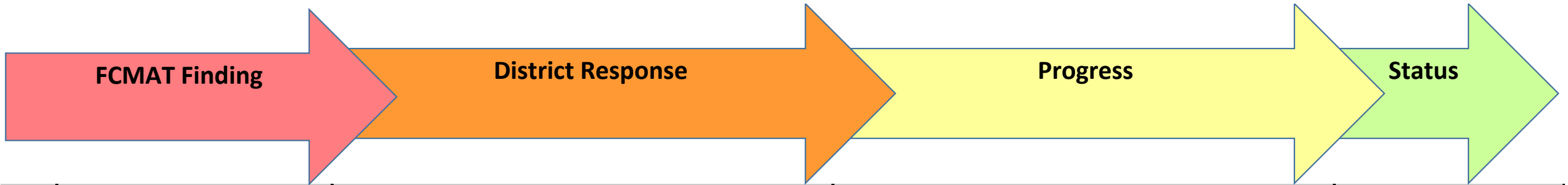




	FCMAT Finding	District Response	Progress	Status
43	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)	<p>The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline.</p> <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.</p>	Ongoing: Personnel Requisitions are now required for all changes, signed off by Business Office and submitted to H.R. for processing.	Complete



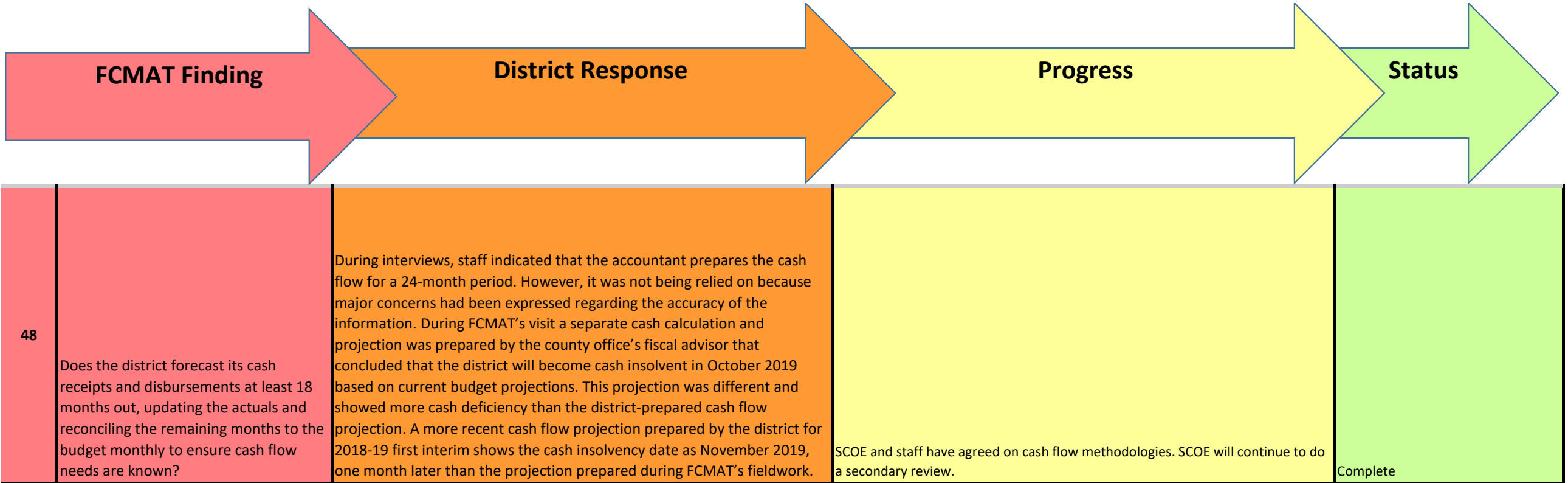
44	FCMAT Finding	District Response	Progress	Status
45	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<p>6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19)            2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.</p> <p>7/23/19 Update:            1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations.            2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement</p>	Complete

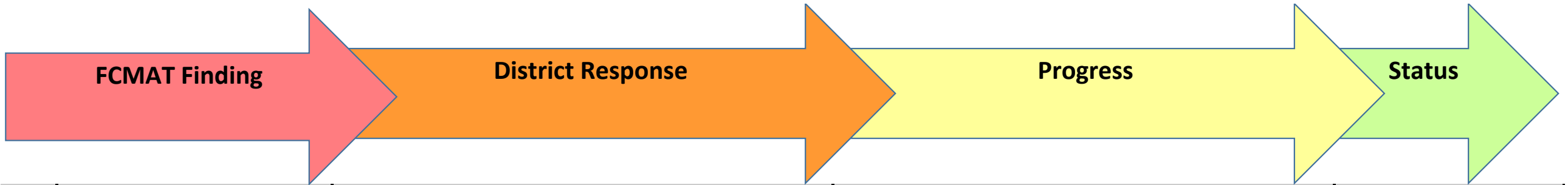


FCMAT Finding	District Response	Progress	Status
46	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	<p>Guidance provided in the May Revision Common Message stated that districts were “not to balance their budgets based on one-time revenues.” The narrative included with the district’s 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using “\$13.2 million of one-time funds to meet the increase of labor contract negotiations.” The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor’s statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district’s 2018-19 budget due to the district’s action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.</p>	<p>This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. <b>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</b></p>
47	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	<p>The district’s restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.</p>	<p>Ongoing: Monthly monitoring</p>

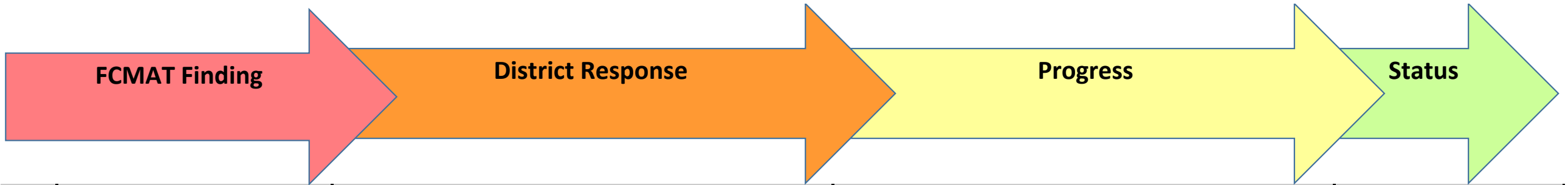
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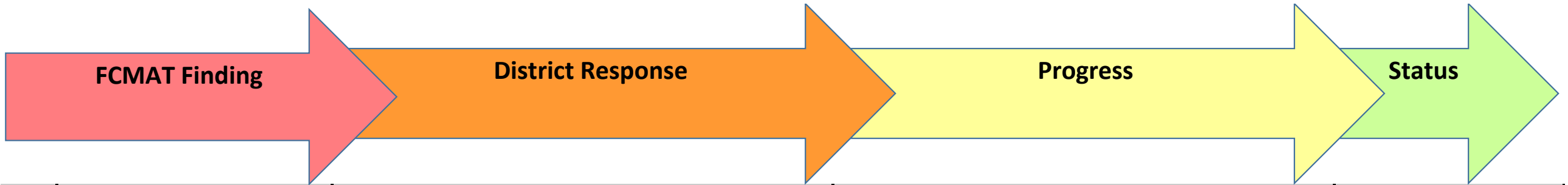




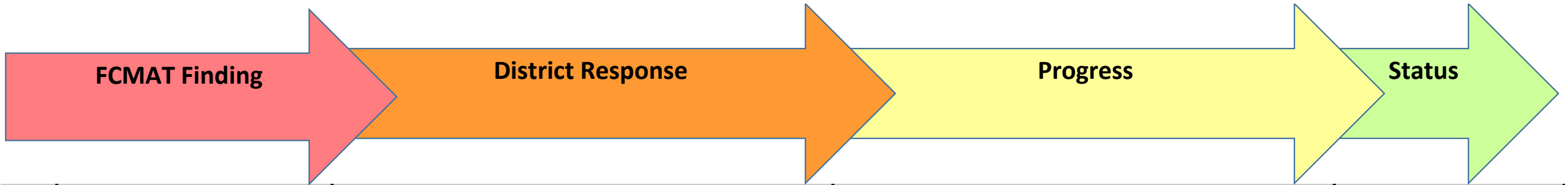
	FCMAT Finding	District Response	Progress	Status
49	<p>If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?</p>	<p>from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund:            2015-16: \$1,500,000            2016-17: \$322,344            2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows:            2018-19: \$2,345,207            2019-20: \$382,178            2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows:            2019-20: (\$791,940.93)            2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or</p>	<p>Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.</p>	<p>Complete</p>
50	<p>Has the district's enrollment been increasing or stable for the current and three prior years?</p>	<p>The district's enrollment has been declining for the last 15 years.</p>	<p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p>	<p>Complete</p>



	FCMAT Finding	District Response	Progress	Status
51	<p>Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?</p>	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018- 19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> <li>* Birth rates and trends.</li> <li>* The historical ratio of enrollment progression between grade levels.</li> <li>* Migration patterns.</li> <li>* Changes in local and regional demographics.</li> </ul>	<p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p>	<p>Complete</p>

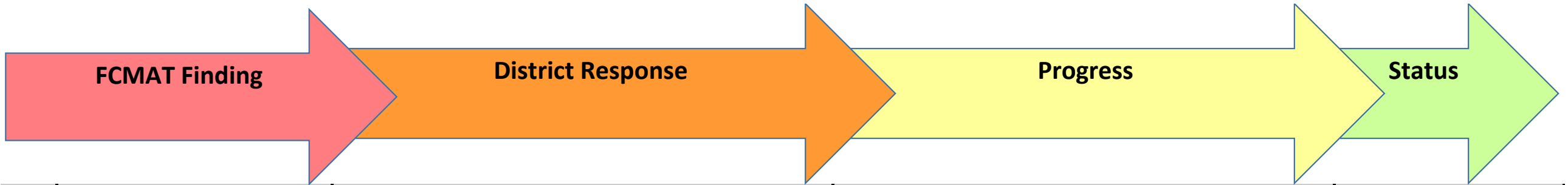


FCMAT Finding	District Response	Progress	Status
<p>52</p> <p>Does the district ensure that one-time revenues do not pay for ongoing expenditures?</p>	<p>As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.</p>	<p>3/10/2020 Update: BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. <b>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</b></p>	<p>Complete</p>
<p>53</p> <p>Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?</p>	<p>The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.</p>	<p>The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.</p>	<p>Complete</p>
<p>54</p> <p>Is training on the budget and governance provided to board members at least every two years?</p>	<p>There was no evidence that budget or governance training is provided to board members regularly.</p>	<p>Superintendent has been conducting Board Learning Sessions. Board governance trainings have been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.</p>	<p>Complete</p>

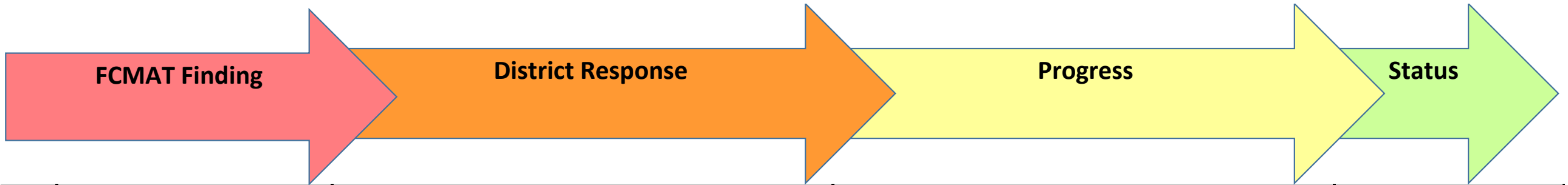


FCMAT Finding	District Response	Progress	Status
55 Does the district use its most current multiyear projection when making financial decisions?	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.	Complete
56 Are the sources of repayment for non-voter-approved debt stable (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others), predictable, and other than unrestricted general fund?	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of General Fund to Mello Roos tax collections.	Complete





	FCMAT Finding	District Response	Progress	Status
57	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	<p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.	Complete



FCMAT Finding	District Response	Progress	Status
<p>58</p> <p>Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?</p>	<p>It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.</p>	<p>Position Control true-up conducted with the support of SCOE fiscal expert. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.</p>	<p>Complete</p>
<p>59</p> <p>Does the governing board approve all new positions before positions are posted?</p>	<p>The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.</p>	<p>New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).</p>	<p>Complete</p>
<p>60</p> <p>Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?</p>	<p>Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.</p>	<p>H.R. and Business Services now meets bi-monthly.</p>	<p>Complete</p>

# **2019-2020 Third Interim Financial Report**



## **Guiding Principle**

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

Board of Education  
May 21, 2020

# Sacramento City Unified School District

## **Board of Education**

Jessie Ryan, President, Area 7  
Christina Pritchett, Vice President, Area 3  
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Christine Baeta, Chief Academic Officer  
Vincent Harris, Chief Continuous Improvement and Accountability Officer  
*Vacant*, Chief Information Officer  
Cancy McArn, Chief Human Resource Officer  
Rose F. Ramos, Chief Business Officer  
Tara Gallegos, Chief Communications Officer

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	411,121,607.75	-0.23%	410,161,125.00	-0.76%	407,064,031.00
2. Federal Revenues	8100-8299	155,908.30	0.00%	155,908.00	0.00%	155,908.00
3. Other State Revenues	8300-8599	12,021,397.78	-42.47%	6,915,637.00	0.38%	6,942,240.00
4. Other Local Revenues	8600-8799	7,577,955.55	-5.28%	7,177,476.00	0.00%	7,177,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,191,263.00	0.00%	2,191,263.00	0.00%	2,191,263.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(93,420,037.00)	0.54%	(93,926,835.00)	22.43%	(114,990,959.00)
6. Total (Sum lines A1 thru A5c)		339,648,095.38	-2.05%	332,674,574.00	-7.25%	308,539,959.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				160,345,199.44		167,393,068.00
b. Step & Column Adjustment				1,763,807.00		2,083,907.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,284,061.56		(50,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	160,345,199.44	4.40%	167,393,068.00	1.22%	169,426,975.00
2. Classified Salaries						
a. Base Salaries				40,685,765.82		41,617,393.00
b. Step & Column Adjustment				170,900.00		540,154.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				760,727.18		30,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,685,765.82	2.29%	41,617,393.00	1.37%	42,187,547.00
3. Employee Benefits	3000-3999	109,146,396.02	11.36%	121,546,056.00	4.97%	127,590,117.00
4. Books and Supplies	4000-4999	6,521,592.33	177.89%	18,122,533.00	-24.86%	13,617,951.00
5. Services and Other Operating Expenditures	5000-5999	24,638,110.21	2.56%	25,268,442.00	-14.63%	21,571,181.00
6. Capital Outlay	6000-6999	448,316.02	0.00%	448,316.00	0.00%	448,316.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	917,738.00	0.00%	917,738.00	0.00%	917,738.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,880,421.50)	-12.79%	(7,744,736.00)	3.58%	(8,021,975.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,594,535.42	0.00%	2,594,535.00	0.00%	2,594,535.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		336,417,231.76	10.03%	370,163,345.00	0.05%	370,332,385.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,230,863.62		(37,488,771.00)		(61,792,426.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		61,133,834.79		64,364,698.41		26,875,927.41
2. Ending Fund Balance (Sum lines C and D1)		64,364,698.41		26,875,927.41		(34,916,498.59)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,000,000.00		5,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	58,819,698.41		21,330,927.41		(35,461,498.59)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,364,698.41		26,875,927.41		(34,916,498.59)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
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	58,819,698.41		21,330,927.41		(35,461,498.59)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		58,819,698.41		21,330,927.41		(35,461,498.59)
<b>F. ASSUMPTIONS</b>						
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.						
2020-21 & 2021-22 assumes 0% LCFF COLA, a 4% increase for health and welfare for both certificated and classified, an additional 3M increase in Health and Welfare is anticipated in both						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
fiscal years. Assumes a 15% reduction in lottery funds. 2020-21- removed a 1x Health net savings of 1.053M. 2020-21 and 2021-22 assumes STRS at 18.4% and 18.1%, respectively, and PERS at 22.80% and 24.90%, respectively. 2020-21 includes 1x 666k COVID-19 state relief funds						
2020-21 B1d- includes 1x personnel savings, less 7.0 FTE due to declining enrollment B2d- includes summer school and 1x personnel savings added back to the budget. 2020-21 and 2021-22, line B10, projected increase in Supplemental/Concentration funds programmed for expanded summer learning and additional teaching positions above baseline staffing parameters. 2020-21 book and supplies increase due to 1x textbook adoption 5M, 4.5M for Technology supply needs/textbooks needs, and restoring 1x supply savings. 2021-22 books and supplies includes a 1x textbook adoption of 5M						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	66,562,042.59	14.21%	76,022,572.00	-42.70%	43,562,043.00
3. Other State Revenues	8300-8599	63,050,864.29	-0.32%	62,849,751.00	0.00%	62,849,751.00
4. Other Local Revenues	8600-8799	3,228,219.32	-2.63%	3,143,219.00	0.00%	3,143,219.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	93,420,037.00	0.54%	93,926,835.00	22.43%	114,990,959.00
6. Total (Sum lines A1 thru A5c)		226,261,163.20	4.28%	235,942,377.00	-4.83%	224,545,972.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,149,067.10		60,461,125.00
b. Step & Column Adjustment				650,500.00		484,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				661,557.90		(5,183,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,149,067.10	2.22%	60,461,125.00	-7.77%	55,762,732.00
2. Classified Salaries						
a. Base Salaries				22,461,415.25		23,785,714.00
b. Step & Column Adjustment				247,000.00		184,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,077,298.75		(797,565.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,461,415.25	5.90%	23,785,714.00	-2.58%	23,172,249.00
3. Employee Benefits	3000-3999	65,801,858.48	9.91%	72,325,714.00	-0.31%	72,100,796.00
4. Books and Supplies	4000-4999	16,294,117.18	-32.95%	10,925,345.00	-28.06%	7,860,222.00
5. Services and Other Operating Expenditures	5000-5999	55,173,097.16	8.60%	59,915,644.00	-4.02%	57,508,255.00
6. Capital Outlay	6000-6999	9,155,476.82	-88.05%	1,093,718.00	0.00%	1,093,718.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,421,641.74	0.18%	7,435,117.00	-5.21%	7,048,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		235,456,673.73	0.21%	235,942,377.00	-4.83%	224,545,972.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(9,195,510.53)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,195,510.53		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
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		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
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2020-21 and 2021-22 assumes STRS at 18.4% and 18.1%, respectively, and PERS at 22.80% and 24.90%, respectively. 2019-20 Contribution increase funds Routine Repair and Maintenance to meet the required 3% and Special Education. 2020-21 line B1d and B2d, increasing support for our students with disabilities and the implementation of the Expanded Learning Summer Program. Also removes one time funds for training and additional IEP team. 2021-22, line B1d and B2d, increasing support for our students with disabilities. Revenue and expense adjustments for less grant carryover and grants ending in both 2020-21 and 2021-22 including Title I, Title III, Title IV, SIG, Low Performing Block Grant, CTE Incentive, ASES KCCP, etc.  
Includes 1x CARES funds in 2020-21 approx 15.096M, includes loss of 1x Special Ed funds received in 2019-20 and 15% reduction in restricted lottery funds.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	411,121,607.75	-0.23%	410,161,125.00	-0.76%	407,064,031.00
2. Federal Revenues	8100-8299	66,717,950.89	14.18%	76,178,480.00	-42.61%	43,717,951.00
3. Other State Revenues	8300-8599	75,072,262.07	-7.07%	69,765,388.00	0.04%	69,791,991.00
4. Other Local Revenues	8600-8799	10,806,174.87	-4.49%	10,320,695.00	0.00%	10,320,695.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,191,263.00	0.00%	2,191,263.00	0.00%	2,191,263.00
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)		565,909,258.58	0.48%	568,616,951.00	-6.25%	533,085,931.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				219,494,266.54		227,854,193.00
b. Step & Column Adjustment				2,414,307.00		2,568,807.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,945,619.46		(5,233,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	219,494,266.54	3.81%	227,854,193.00	-1.17%	225,189,707.00
2. Classified Salaries						
a. Base Salaries				63,147,181.07		65,403,107.00
b. Step & Column Adjustment				417,900.00		724,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,838,025.93		(767,565.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,147,181.07	3.57%	65,403,107.00	-0.07%	65,359,796.00
3. Employee Benefits	3000-3999	174,948,254.50	10.82%	193,871,770.00	3.00%	199,690,913.00
4. Books and Supplies	4000-4999	22,815,709.51	27.32%	29,047,878.00	-26.06%	21,478,173.00
5. Services and Other Operating Expenditures	5000-5999	79,811,207.37	6.73%	85,184,086.00	-7.17%	79,079,436.00
6. Capital Outlay	6000-6999	9,603,792.84	-83.94%	1,542,034.00	0.00%	1,542,034.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	917,738.00	0.00%	917,738.00	0.00%	917,738.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,458,779.76)	-78.78%	(309,619.00)	214.57%	(973,975.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,594,535.42	0.00%	2,594,535.00	0.00%	2,594,535.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		571,873,905.49	5.99%	606,105,722.00	-1.85%	594,878,357.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(5,964,646.91)		(37,488,771.00)		(61,792,426.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,329,345.32		64,364,698.41		26,875,927.41
2. Ending Fund Balance (Sum lines C and D1)		64,364,698.41		26,875,927.41		(34,916,498.59)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,000,000.00		5,000,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	58,819,698.41		21,330,927.41		(35,461,498.59)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,364,698.41		26,875,927.41		(34,916,498.59)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
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	58,819,698.41		21,330,927.41		(35,461,498.59)
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)		58,819,698.41		21,330,927.41		(35,461,498.59)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.29%		3.52%		-5.96%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		38,213.84		38,007.01		37,828.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		571,873,905.49		606,105,722.00		594,878,357.00
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)		571,873,905.49		606,105,722.00		594,878,357.00
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)		11,437,478.11		12,122,114.44		11,897,567.14
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)		11,437,478.11		12,122,114.44		11,897,567.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	411,797,231.10	411,121,607.75	349,573,475.72	411,121,607.75	0.00	0.0%
2) Federal Revenue		8100-8299	66,583,549.53	66,717,950.89	20,149,865.40	66,717,950.89	0.00	0.0%
3) Other State Revenue		8300-8599	72,319,786.25	75,072,262.07	44,467,801.47	75,072,262.07	0.00	0.0%
4) Other Local Revenue		8600-8799	9,090,754.62	10,805,694.87	6,274,441.91	10,806,174.87	480.00	0.0%
5) TOTAL, REVENUES			559,791,321.50	563,717,515.58	420,465,584.50	563,717,995.58		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	222,800,621.49	219,486,691.80	168,938,438.86	219,494,266.54	(7,574.74)	0.0%
2) Classified Salaries		2000-2999	62,778,940.58	63,141,027.71	49,506,659.16	63,147,181.07	(6,153.36)	0.0%
3) Employee Benefits		3000-3999	177,606,806.44	174,957,168.73	121,315,972.25	174,948,254.50	8,914.23	0.0%
4) Books and Supplies		4000-4999	41,196,691.23	22,511,195.35	5,698,543.81	22,815,709.51	(304,514.16)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	75,194,801.94	80,211,336.16	46,068,168.58	79,793,788.13	417,548.03	0.5%
6) Capital Outlay		6000-6999	627,792.00	9,495,092.84	6,753,866.09	9,603,792.84	(108,700.00)	-1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	481,300.00	917,738.00	723,722.17	917,738.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,847,912.46)	(1,458,779.76)	(315,912.14)	(1,458,779.76)	0.00	0.0%
9) TOTAL, EXPENDITURES			578,839,041.22	569,261,470.83	398,689,458.78	569,261,950.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,047,719.72)	(5,543,955.25)	21,776,125.72	(5,543,955.25)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,174,627.00	2,191,263.00	1,368,853.96	2,191,263.00	0.00	0.0%
b) Transfers Out		7600-7629	1,833,785.00	2,594,535.42	0.00	2,594,535.42	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			340,842.00	(403,272.42)	1,368,853.96	(403,272.42)		

Description	Resource Codes	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,706,877.72)	(5,947,227.67)	23,144,979.68	(5,947,227.67)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,329,345.32	70,329,345.32		70,329,345.32	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)			70,329,345.32	70,329,345.32		70,329,345.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,329,345.32	70,329,345.32		70,329,345.32		
2) Ending Balance, June 30 (E + F1e)			51,622,467.60	64,382,117.65		64,382,117.65		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
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			51,077,467.60	63,837,117.65		63,837,117.65		



Description	Resource Codes	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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	262,075,453.00	255,683,525.00	209,148,594.00	255,683,525.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	58,445,520.00	62,387,502.00	49,089,776.00	62,387,502.00	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	710,538.46	689,413.00	600,027.85	689,413.00	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	70,646,176.73	74,408,116.00	74,171,462.08	74,408,116.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,708,758.63	2,382,982.26	2,923,862.43	2,382,982.26	0.00	0.0%
Prior Years' Taxes		8043	743,096.74	513,294.00	894,178.36	513,294.00	0.00	0.0%
Supplemental Taxes		8044	1,894,300.35	3,475,962.00	1,397,135.52	3,475,962.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,685,329.78	15,968,937.08	15,908,988.05	15,968,937.08	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,653,105.61	8,653,105.61	3,960,578.44	8,653,105.61	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	27,839.60	27,839.60	25,919.99	27,839.60	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(13,919.80)	(13,919.80)	0.00	(13,919.80)	0.00	0.0%
Subtotal, LCFF Sources			424,576,199.10	424,176,756.75	358,120,522.72	424,176,756.75	0.00	0.0%
<b>LCFF Transfers</b>								
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	(12,778,968.00)	(13,055,149.00)	(9,681,755.00)	(13,055,149.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	1,134,708.00	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			411,797,231.10	411,121,607.75	349,573,475.72	411,121,607.75	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,951,406.69	9,763,290.69	0.00	9,763,290.69	0.00	0.0%
Special Education Discretionary Grants		8182	913,588.00	916,838.00	193,913.47	916,838.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	25,982,757.97	25,256,515.97	9,273,832.85	25,256,515.97	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,216,443.91	1,909,933.91	876,461.91	1,909,933.91	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	254,182.94	251,425.94	251,425.94	251,425.94	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,261,978.37	1,292,177.37	522,226.58	1,292,177.37	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	23,225,133.49	23,904,041.10	7,472,935.47	23,904,041.10	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	427,243.00	14,345.91	427,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,778,058.16	2,996,484.91	1,544,723.27	2,996,484.91	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>66,583,549.53</b>	<b>66,717,950.89</b>	<b>20,149,865.40</b>	<b>66,717,950.89</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	24,601,218.00	23,279,318.00	18,994,208.00	23,279,318.00	0.00	0.0%
Prior Years	6500	8319	77,531.00	77,531.00	71,535.00	77,531.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,548,748.00	1,548,748.00	1,548,748.00	1,548,748.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,423,214.78	8,423,214.78	4,216,342.61	8,423,214.78	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	7,038,377.00	8,011,528.33	7,244,055.85	8,011,528.33	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,341,471.76	3,461,464.61	3,452,471.03	3,461,464.61	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	367,842.00	367,842.00	0.00	367,842.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,921,383.71	29,902,615.35	8,940,440.98	29,902,615.35	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>72,319,786.25</b>	<b>75,072,262.07</b>	<b>44,467,801.47</b>	<b>75,072,262.07</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>OTHER LOCAL REVENUE</b>								
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	69,057.00	83,624.40	16,881.30	83,624.40	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	2,533,034.00	2,533,034.00	1,005,688.26	2,533,034.00	0.00	0.0%
Interest		8660	1,855,400.00	1,855,400.00	1,023,235.24	1,855,400.00	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	1,825,532.00	1,825,532.00	938,756.92	1,825,532.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,128.00	5,128.00	0.00	5,128.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,609,791.62	4,310,164.47	3,200,286.55	4,310,644.47	480.00	0.0%
Tuition		8710	192,812.00	192,812.00	89,593.64	192,812.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,090,754.62</b>	<b>10,805,694.87</b>	<b>6,274,441.91</b>	<b>10,806,174.87</b>	<b>480.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>559,791,321.50</b>	<b>563,717,515.58</b>	<b>420,465,584.50</b>	<b>563,717,995.58</b>	<b>480.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	177,949,838.07	173,430,436.26	133,055,532.03	173,435,913.65	(5,477.39)	0.0%
Certificated Pupil Support Salaries		1200	13,478,620.97	14,948,813.10	11,605,912.93	14,948,813.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,028,554.00	19,924,641.52	16,168,297.06	19,926,196.81	(1,555.29)	0.0%
Other Certificated Salaries		1900	10,343,608.45	11,182,800.92	8,108,696.84	11,183,342.98	(542.06)	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>222,800,621.49</b>	<b>219,486,691.80</b>	<b>168,938,438.86</b>	<b>219,494,266.54</b>	<b>(7,574.74)</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,415,018.00	10,849,869.17	8,304,803.30	10,856,780.48	(6,911.31)	-0.1%
Classified Support Salaries		2200	24,733,376.20	24,875,434.78	19,718,588.31	24,873,540.68	1,894.10	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,184,124.83	7,444,239.31	5,782,646.16	7,444,258.65	(19.34)	0.0%
Clerical, Technical and Office Salaries		2400	16,825,285.74	16,815,137.01	13,630,805.01	16,816,253.82	(1,116.81)	0.0%
Other Classified Salaries		2900	2,621,135.81	3,156,347.44	2,069,816.38	3,156,347.44	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>62,778,940.58</b>	<b>63,141,027.71</b>	<b>49,506,659.16</b>	<b>63,147,181.07</b>	<b>(6,153.36)</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	55,926,272.58	53,930,794.45	27,218,629.90	53,932,657.54	(1,863.09)	0.0%
PERS		3201-3202	11,347,774.86	12,138,429.18	9,420,578.29	12,139,201.84	(772.66)	0.0%
OASDI/Medicare/Alternative		3301-3302	8,592,572.55	8,265,153.53	6,297,504.51	8,265,102.26	51.27	0.0%
Health and Welfare Benefits		3401-3402	75,131,419.25	74,204,274.93	57,815,040.60	74,195,444.02	8,830.91	0.0%
Unemployment Insurance		3501-3502	152,955.72	153,492.75	108,391.40	153,504.31	(11.56)	0.0%
Workers' Compensation		3601-3602	4,906,011.28	4,585,685.85	3,504,041.29	4,585,929.55	(243.70)	0.0%
OPEB, Allocated		3701-3702	21,463,843.00	21,595,341.96	16,885,582.56	21,592,399.78	2,942.18	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	85,957.20	83,996.08	66,203.70	84,015.20	(19.12)	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>177,606,806.44</b>	<b>174,957,168.73</b>	<b>121,315,972.25</b>	<b>174,948,254.50</b>	<b>8,914.23</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,229,343.08	3,040,552.89	1,737,816.58	3,040,552.89	0.00	0.0%
Books and Other Reference Materials		4200	134,011.00	213,331.73	27,136.23	213,331.73	0.00	0.0%
Materials and Supplies		4300	36,815,918.15	16,010,675.91	3,258,042.24	16,292,090.80	(281,414.89)	-1.8%
Noncapitalized Equipment		4400	1,017,419.00	3,246,634.82	675,548.76	3,269,734.09	(23,099.27)	-0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>41,196,691.23</b>	<b>22,511,195.35</b>	<b>5,698,543.81</b>	<b>22,815,709.51</b>	<b>(304,514.16)</b>	<b>-1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	41,644,310.87	44,119,397.35	25,805,885.24	43,862,200.35	257,197.00	0.6%
Travel and Conferences		5200	808,796.42	1,229,071.74	193,513.53	1,227,265.61	1,806.13	0.1%
Dues and Memberships		5300	138,801.00	160,321.97	94,209.60	160,321.97	0.00	0.0%
Insurance		5400-5450	1,693,386.00	1,804,342.00	1,804,208.73	1,804,342.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,520,956.00	10,713,446.92	6,763,052.58	10,713,446.92	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,960,994.00	1,839,389.40	668,080.07	1,776,467.40	62,922.00	3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(17,419.24)	17,419.24	New
Transfers of Direct Costs - Interfund		5750	(1,632,936.00)	(1,602,596.88)	(822,159.16)	(1,602,596.88)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,704,535.65	20,609,694.80	10,831,487.25	20,533,263.88	76,430.92	0.4%
Communications		5900	1,355,958.00	1,338,268.86	729,890.74	1,336,496.12	1,772.74	0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,194,801.94</b>	<b>80,211,336.16</b>	<b>46,068,168.58</b>	<b>79,793,788.13</b>	<b>417,548.03</b>	<b>0.5%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	454,475.45	335,546.64	473,733.95	(19,258.50)	-4.2%
Buildings and Improvements of Buildings		6200	0.00	6,945,825.52	5,586,046.39	7,012,405.52	(66,580.00)	-1.0%
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	568,723.00	1,585,186.88	770,574.50	1,638,048.38	(52,861.50)	-3.3%
Equipment Replacement		6500	59,069.00	509,604.99	61,698.56	479,604.99	30,000.00	5.9%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>627,792.00</b>	<b>9,495,092.84</b>	<b>6,753,866.09</b>	<b>9,603,792.84</b>	<b>(108,700.00)</b>	<b>-1.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	444.00	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	471,000.00	907,438.00	723,102.00	907,438.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	10,300.00	176.17	10,300.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>481,300.00</b>	<b>917,738.00</b>	<b>723,722.17</b>	<b>917,738.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,847,912.46)	(1,458,779.76)	(315,912.14)	(1,458,779.76)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,847,912.46)</b>	<b>(1,458,779.76)</b>	<b>(315,912.14)</b>	<b>(1,458,779.76)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>578,839,041.22</b>	<b>569,261,470.83</b>	<b>398,689,458.78</b>	<b>569,261,950.83</b>	<b>(480.00)</b>	<b>0.0%</b>

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	38,422.20	38,398.46	38,213.84	38,398.46	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	38,422.20	38,398.46	38,213.84	38,398.46	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	45.12	45.12	45.12	45.12	0.00	0%
b. Special Education-Special Day Class	24.79	24.88	24.88	24.88	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.52	2.52	2.52	2.52	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	72.43	72.52	72.52	72.52	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	38,494.63	38,470.98	38,286.36	38,470.98	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

**Meeting Date:** May 21, 2020

**Subject:** Update on Progress Toward State Auditor and FCMAT Recommendations to Revise Board Policy (BP) 3100: Business and Noninstructional Operations (Budget Reserves and Use of One-Time Funds)

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: June 18, 2020)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Review the revisions to Board Policy BP 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level.

Revisions to Board Policy BP 3100: Business and Noninstructional Operations will also include the use of One-Time funding for ongoing expenditures as a last resort and Board approval for use of One-Time funds will be required as a separate action.

**Background/Rationale:** In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District shall establish and maintain a general fund reserve for economic uncertainty at no less than 5%.

Furthermore, the District shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.

**Financial Considerations:** Increase minimum general fund reserve from the minimum 2% to a 5% reserve level. The District shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.

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

**Documents Attached:**

1. Executive Summary
2. BP 3100: Business and Noninstructional Operations

**Estimated Time:** N/A  
**Submitted by:** Rose Ramos, Chief Business Officer  
**Approved by:** Jorge A. Aguilar, Superintendent



# Board of Education Executive Summary

## Business Services

Revised Board Policy BP 3100: Business and Noninstructional Operations (Reserves and Use of One-Time Funds)

May 21, 2020



### I. OVERVIEW/HISTORY:

The District will establish a 5% reserve level for general fund expenditures that meets or exceeds the requirements of 5 CCR 15443.

In October 2018, FCMAT conducted a Fiscal Health Analysis Study of the District. The Fiscal Review Report presented to the Board in December 2018 contains the findings of the study. The District has been working with the Fiscal Advisor and staff to implement FCMAT's recommendations.

In March 2019, the District was notified by the California State Auditor's office that an audit of the District would be conducted. The audit was completed and the report was released in December 2019.

The recommendations of both the FCMAT Report and the State Audit Report support the District's decision to revise and implement policies which will guide the District's budget process.

### II. DRIVING GOVERNANCE:

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

### III. BUDGET:

Due to the importance of maintaining reserve levels during stable and volatile economic times, the District will establish a 5% reserve for general fund expenditures. Furthermore, the District shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.

# Board of Education Executive Summary

## Business Services

Revised Board Policy BP 3100: Business and Noninstructional Operations (Reserves and Use of One-Time Funds)

May 21, 2020



### IV. GOALS, OBJECTIVES AND MEASURES:

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

### V. MAJOR INITIATIVES:

Maintain a 5% reserve level to address economic uncertainty. Proposed use of One-Time funding shall take separate action to approve such uses.

### VI. RESULTS:

Update Board Policy to address reserve level needed to establish and maintain fiscal solvency.

### VII. LESSONS LEARNED/NEXT STEPS:

- Work with Sacramento County Fiscal Advisor on mitigation measures for reserve deficiency.
- Ensure recommendations and corrective actions found in the State Audit Report are implemented.
- Ensure recommendations and corrective actions found in the FCMAT Report are implemented.

Sacramento City USD I BP 3100 Business and Noninstructional Operations (~~Reserves and Use of One-Time Funds~~)

**Budget**

The Governing Board accepts responsibility for adopting a sound budget that is compatible with the District’s vision and goals. ~~The Board shall establish and maintain a reserve that meets or exceeds the requirements of law.~~

(cf. 3300 – Expenditures/Expending Authority)

The Board encourages public input in the budget development process and shall hold public hearings in accordance with the law.

The Superintendent or designee shall determine the manner in which the budget is developed and shall schedule the budget adoption process in accordance with the single budget adoption process.

**Reserve for Economic Uncertainty**

~~Per BP 3100, the Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of 5 CCR 15443. The reserve for economic uncertainty for the District will be established at no less than 5% of total general fund expenditures. In the event that the District falls below the 5% level, the percentage level will be restored at a rate of no less than one percent per year until the five percent level is reached.~~

~~In the event that restoring the reserve at a rate of 1% per year will result in a negative impact to students due to reductions in student programs, the Board can elect to restore the reserve at a rate less than 1% per year.~~

**One-Time Funds**

~~One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.~~

Legal Reference:

EDUCATION CODE

1620-1630 County office of education budget approval

33127 Development of standards and criteria for local budgets and expenditures

33128 Standards and criteria

33129 Standards and criteria; use by local agencies 35035 Powers and duties of superintendent

35161 Powers and duties, generally, of governing boards

Sacramento City USD | BP 3100 Business and Noninstructional Operations (Reserves and Use of One-Time Funds)

42103 Public hearing on proposed budget; requirements for content of proposed budget; publication of notice of hearing

42122-42129 Budget requirements

42132 Resolutions identifying estimated appropriations limit

42602 Use of unbudgeted funds

42610 Appropriation of excess funds and limitation thereon

44518-44519.2 Chief business officer training program 45253 Annual budget of personnel commission

45254 First year budget of personnel commission GOVERNMENT CODE

7900-7914 Expenditure limitations CODE OF REGULATIONS, TITLE 5

15440-15452 Criteria and standards for school district budgets

15467-15479 Criteria and standards for county office of education budgets

Management Resources:

CDE MANAGEMENT ADVISORY

0203.92 Implementation of AB 1200, 92-03

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Adopted: November 16, 1998 Sacramento, California

Reviewed: November 5, 2001

Reviewed: February 6, 2020

Reviewed: May 21, 2020



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.3

**Meeting Date:** May 21, 2020

**Subject:** May Revise Budget Update and District's Fiscal Recovery Plan

- 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 information on the Governor's May Revise Budget Proposal for Fiscal Year 2020-2021 and District's Fiscal Recovery Plan.

**Background/Rationale:** The Governor's May Revise Budget was released on May 14, 2020 which includes budget information for K-12 districts. The District will use this information to update the 2020-21 budget projections and Fiscal Recovery Plan.

**Financial Considerations:** N/A

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

**Documents Attached:**

1. Executive Summary

<p><b>Estimated Time:</b> N/A <b>Submitted by:</b> Rose Ramos, Chief Business Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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# Board of Education Executive Summary

## Business Services

Fiscal Recovery Plan Update

May 21, 2020



### I. OVERVIEW/HISTORY:

On October 3, 2019 the Sacramento City Unified School District's ("District") Board approved the 2019-20 revised adopted budget which was disapproved by the Sacramento County Office of Education (SCOE) due to the projected negative ending fund balance in 2021-22. The District's Board voted to waive the formation of the Budget Review Committee which was approved by the California Department of Education. The Fiscal Advisor assigned by SCOE has continued to work with the District providing fiscal oversight and guidance.

The District has not achieved sufficient reductions to resolve the on-going structural budget deficit which is projected to increase in future years. As required by Education Code and requested by the State Auditor, the District must prepare and submit a Fiscal Recovery Plan (FRP) regularly, and the FRP should include options for budget savings in order to achieve fiscal solvency.

At the February 6, 2020 Board Meeting, the board approved the 1st Interim Fiscal Recovery Plan which included potential negotiable solutions listed in the following table. It is important to note that the amounts listed were based on estimates provided in the fall of 2019 and will need to be updated. Updated Plan items to be provided ahead of the May 21, 2020 board meeting.

<b>Sacramento City Unified School District</b>	
<b>Fiscal Recover Plan Options to achieve \$27M</b>	
<b>Options Subject to Negotiations</b>	
<b>(1) Potential Changes to Health Care Benefits</b>	
Cap district payment at lowest-cost plan for employee-only plans and 75 percent for plus 1 and family plans. <i>Source: Keenan Calculation</i>	28,516,699
<b>(2) Potential Change to Employee Contribution to fund Retiree Health Benefits to 2%</b>	3,300,000
Employees Contribution 2% - (does not reduce employers contribution but addresses the OPEB liability)	

The District's finances were also audited by the Auditor of the State California. The State Auditor released the audit report in December of 2019 which stressed the critical need for the District to implement a budget solution to avoid a State Loan.

### State Auditor Recommendations

The 2019 State Audit Report recommended that the District develop a detailed plan to address fiscal issues and also recommended that the District and labor partners work toward a solution that reduced

# Board of Education Executive Summary

## Business Services

Fiscal Recovery Plan Update

May 21, 2020



the cost of health benefits and other labor costs.

The following table provides some of the recommendations included in the 2019 State Audit Report.

<b>Options Subject to Negotiations</b>	
<b>(1) Potential Changes to Salary</b>	
Cut to all salaries by 2%	\$6,854,000
<i>Source: State Auditor Report 12/10/19</i>	
<b>(2) Staff pay 3.5% of salary to retiree health benefits</b>	
<i>assumes contribution would reduce GF cost</i>	\$9,997,000
<b>(3) Cap district payment at 80% of the lowest-cost plan for employee only and family plans</b>	\$20,419,000

### Budget Reductions Implemented

Over the last 18 months, the District has identified and implemented more than \$30 million in on-going, non-negotiable budget reductions. The District identified additional non-negotiable items for budget reduction considerations but further review revealed that any possible budget savings would be inconsistent with the District's budget balancing priorities and could also result in unintended financial consequences. SCOE supported the District's conclusion that eliminating those programs would negatively impact students and, therefore, were no longer considered to be part of the budget balancing plan.

The District's prior reductions also included positions at the District office, administrator level and staffing adjustments consistent with declining student enrollment numbers. The District's projected enrollment is showing declines of approximately 227 students in 2020-2021 and 190 in 2021-22. Staffing adjustments will be implemented as needed but these adjustments are not expected to be as significant as in prior years.

As of the 2019-20 Second Interim Financial report, the District was in need of a \$27 million on-going solution that could not be resolved without negotiated solutions. However, the district's projected budget deficit has been exacerbated due to the impact the COVID-19 pandemic has had on the State's economy which will result in severe funding reductions for K12 districts. If corrective action is not taken, the District's risk for fiscal insolvency will be accelerated and may face having to receive a State loan.

# Board of Education Executive Summary

## Business Services

Fiscal Recovery Plan Update

May 21, 2020



The following tables show the impact of three funding scenarios on the District's financial projections as of 2019-20 Third Interim.

<b>2019-20 3rd Interim Multi-Year Projections Assuming 0% COLA</b>		
	<b>2020-21 Combined</b>	<b>2021-22 Combined</b>
Total Revenue	566,425,688	530,894,668
Total Expenditures	603,511,187	592,283,822
<b><i>Deficit/Surplus</i></b>	<b>(37,085,499)</b>	<b>(61,389,154)</b>
<b>Ending Balance</b>	26,893,345	<b>(34,899,081)</b>
<b>2019-20 3rd Interim Multi-Year Projections Assuming -5% COLA</b>		
	<b>2020-21 Combined</b>	<b>2021-22 Combined</b>
Total Revenue	546,244,668	510,868,616
Total Expenditures	603,511,187	592,283,822
<b><i>Deficit/Surplus</i></b>	<b>(57,266,519)</b>	<b>(81,415,206)</b>
<b>Ending Balance</b>	6,712,325	<b>(75,106,153)</b>
<b>2019-20 3rd Interim Multi-Year Projections Assuming -10% COLA</b>		
	<b>2020-21 Combined</b>	<b>2021-22 Combined</b>
Total Revenue	526,055,643	490,834,576
Total Expenditures	603,511,187	592,283,822
<b><i>Deficit/Surplus</i></b>	<b>(77,455,544)</b>	<b>(101,449,246)</b>
<b>Ending Balance</b>	<b>(13,476,700)</b>	<b>(115,329,218)</b>



# Board of Education Executive Summary

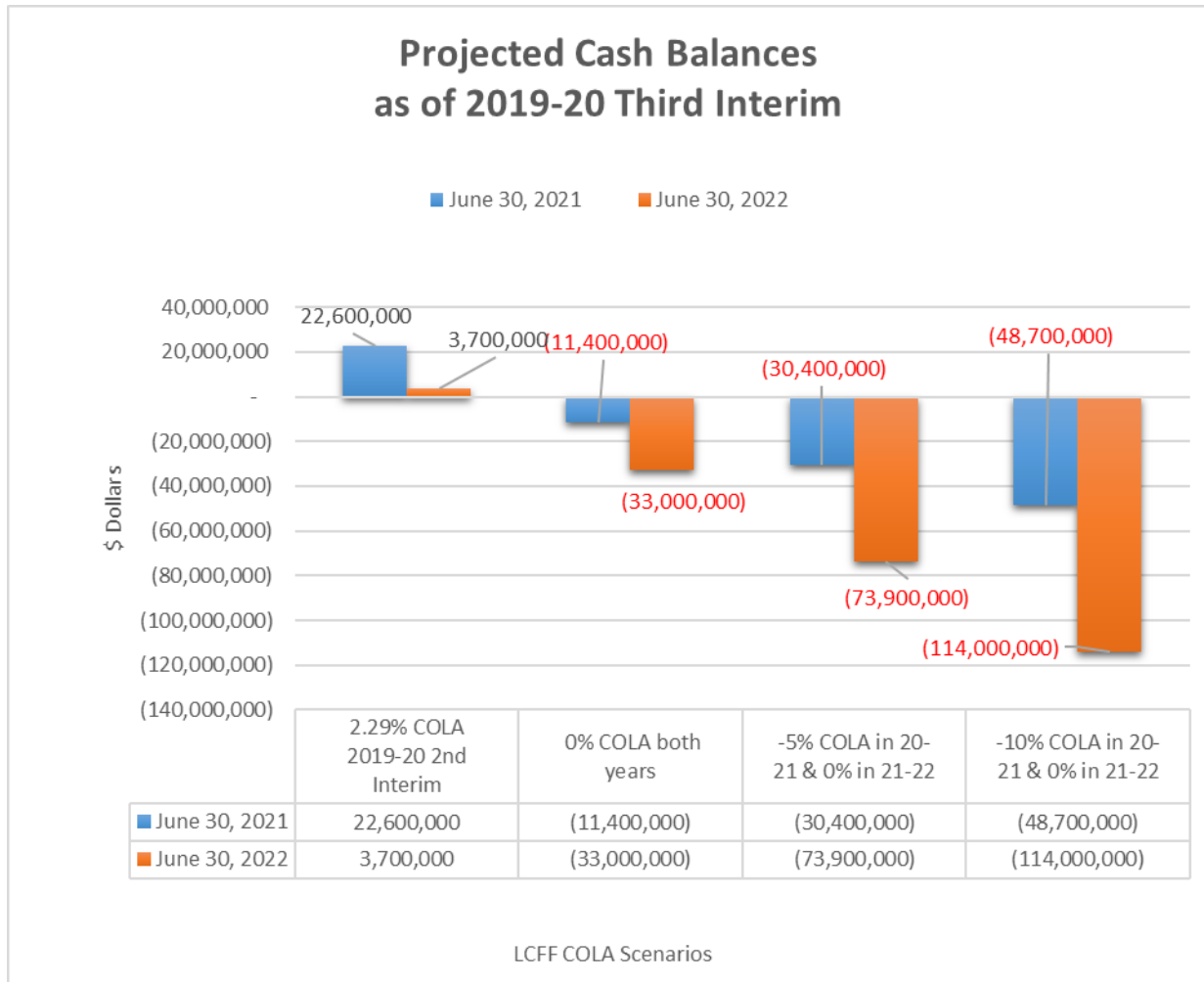
## Business Services

Fiscal Recovery Plan Update

May 21, 2020



The following graph compares the District’s projected cash balances for the budget year 2019-20 through the future years 2020-21 and 2021-22 as of the 2019-20 Third Interim Financial Report assuming a 0% funded COLA scenario.



### Student Centered Fiscal Recovery Plan

The District is committed to identifying areas where savings may be achieved in a manner that is fair and equitable without substantial disruptions to our educational programs. Students should be at the center of all budget decisions and we must work collaboratively to protect funding for core academic programs and services. As we continue this work, we are guided by our core values and reminded that these values are not limited to our students, but should be applied when making decisions related to our employees.

The District has evaluated its programs and staffing levels, and other operating expenditures in order to

# Board of Education Executive Summary

## Business Services

Fiscal Recovery Plan Update

May 21, 2020



determine if additional savings may be achieved. This review will be presented at the May 21, 2020 Board Meeting. However, identifying further savings from non-negotiable items is extremely limited or may adversely affect student achievement. The District's on-going fiscal solution will not be resolved without negotiated solutions.

### II. DRIVING GOVERNANCE:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1<sup>st</sup>. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and the subsequent two years. The County Office of Education will either approve, disapprove, or conditionally approve the district's budget.
- 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 31<sup>st</sup>. 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 two fiscal years. 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<sup>st</sup>, if a Qualified or Negative Certification is reported as of the Second Interim Report.

### III. BUDGET:

The Fiscal Recovery Plan identifies areas for potential savings to achieve fiscal solvency.

### IV. Goals, Objectives, and Measures:

Follow the timeline, identify all budget cuts and savings, take action to implement such savings as required by law, District policy, and applicable bargaining agreements.

### V. Major Initiatives:

### VI. Results:

# Board of Education Executive Summary

## Business Services

Fiscal Recovery Plan Update

May 21, 2020



The Fiscal Recovery Plan update presented at the May 21, 2020 Board Meeting identifies potential savings to achieve budget reductions and avoid a State take over.

### VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Update District Budget Timeline
- 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.
- Work to complete negotiations with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1a

**Meeting Date:** May 21, 2020

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

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

**Division:** Business Services

**Recommendation:** Recommend approval of items submitted.

**Background/Rationale:**

**Financial Considerations:** See attached.

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

**Documents Attached:**

1. Grants, Entitlements, and Other Income Agreements
2. Expenditure and Other Agreements
3. Recommended Bid Awards – Facilities Projects

<p><b>Estimated Time of Presentation:</b> N/A <b>Submitted by:</b> Rose Ramos, Chief Business Officer Jessica Sulli, Contract Specialist <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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## **GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE**

<u>Contractor</u>	<u>New Grant</u>	<u>Amount</u>
<b><u>SPECIAL EDUCATION</u></b>		
California Department of Education A20-00106	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received grant in 2018/19	\$273,548
7/1/19 – 9/30/21: Federal Preschool Grant per the Individuals with Disabilities Education Act, Part B. Funding supports certificated and classified staff who assess, evaluate, and provide instruction to preschool age children. Children are referred for evaluation by preschool staff. This grant also supports multi-cultural intervention at the preschool level.		

## **EXPENDITURE AND OTHER AGREEMENTS**

### **Restricted Funds**

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<b><u>BUSINESS SERVICES</u></b>		
Comcast  New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5/4/20 – 11/4/20: Through the Comcast Internet Essentials sponsorship agreement District will sponsor internet connections for District families. Families that sign up for the service will receive two free months of service and the District will pay for four months of service at a cost of \$9.95 per month plus tax. The District estimates 5000 families will sign up and the total cost is estimated at \$240,000.	\$240,000 CARES Act Funds

## **RECOMMENDED BID AWARDS – FACILITIES PROJECTS**

**Project:** Lease-Leaseback Agreement for Fr. Keith B. Kenny & Martin Luther King Jr. Roof Replacement

**Recommendation:** Reject all bids, two bids were received and are over budget.

**Project:** Lease-Leaseback Agreement for Luther Burbank Core Academic Renovation

**Recommendation:** Award contract to Clark & Sullivan Builders, Inc.

**Amount/Funding:** \$9,484,907; Measure Q Funds

Recent state legislation (AB2316) made significant changes to K-12 lease-leaseback statutes, Education Code §17400 et seq. AB2316 requires a competitive process in selecting the lease-leaseback contractor, and in some cases, authorizes pre-construction services by the same lease-leaseback contractor.

Per AB2316, staff solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

**Grant Award Notification**

<b>GRANTEE NAME AND ADDRESS</b> Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870				<b>CDE GRANT NUMBER</b>					
				<b>FY</b>	<b>PCA</b>	<b>Vendor Number</b>	<b>Suffix</b>		
				19	13430	67439	01		
<b>Attention</b> Jorge Aguilar, Superintendent				<b>STANDARDIZED ACCOUNT CODE STRUCTURE</b>				<b>COUNTY</b>	
<b>Program Office</b> Sacramento City Unified SELPA 3412				<b>Resource Code</b>		<b>Revenue Object Code</b>		34	
<b>Telephone</b> 916-643-9000				3315		8182		<b>INDEX</b>	
<b>Name of Grant Program</b> 2019–20 Federal Preschool Grants								0663	
<b>GRANT DETAILS</b>	<b>Original/Prior Amendments</b>	<b>Amendment Amount</b>	<b>Total</b>		<b>Amend. No.</b>	<b>Award Starting Date</b>	<b>Award Ending Date</b>		
	\$273,548		\$273,548			07/01/2019	09/30/2021		
<b>CFDA Number</b>	<b>Federal Grant Number</b>	<b>Federal Grant Name</b>				<b>Federal Agency</b>			
84.173A	H173A190120	Individuals with Disabilities Education Act Part B, Section 619				United States Department of Education			
<p>I am pleased to inform you that you have been funded for the Federal Preschool Grants award specifically allocated for special education and related services to children with disabilities for ages three, four, and five.</p> <p>This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.</p> <p>Please return the original, signed Grant Award Notification (AO-400) to:</p> <p style="text-align: center;">Liem Vo, Associate Governmental Program Analyst          Opportunities for All Branch          Special Education Division, Administrative Services Unit          California Department of Education          1430 N Street, Room 2401          Sacramento, CA 95814-5901</p>									
<b>California Department of Education Contact</b>					<b>Job Title</b>				
Chris Essman, Special Education Division					Education Programs Consultant				
<b>Email Address</b>						<b>Telephone</b>			
cessman@cde.ca.gov						916-327-3507			
<b>Signature of the State Superintendent of Public Instruction or Designee</b>						<b>Date</b>			
						April 8, 2020			
<b>CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS</b>									
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>									
<b>Printed Name of Authorized Agent</b>					<b>Title</b>				
<b>Email Address</b>						<b>Telephone</b>			
<b>Signature</b>						<b>Date</b>			
									



# Agreement

**1. Agreement.** This Agreement (the "Agreement") is entered into as of **May 3, 2020** (the "Effective Date") and is made by and between Comcast Cable Communications Management, LLC ("Comcast") and **Sacramento City Unified School District** ("Sponsor") and sets forth the terms and conditions under which Comcast, or its operating Affiliate, will provide Service to certain people that (i) provide Comcast with a unique identifier described in Section 3 below ("End User(s)") and (ii) Comcast has verified and approved.

## 2. Definitions:

"**Affiliate**": means an entity that controls, is controlled by, or is under common control with a party.

"**Comcast Equipment**": means any and all facilities, equipment, or devices provided by Comcast or its agents used to deliver the Service, including, but not limited to, cable modems and wiring.

"**End User Application**": means an End User's application (that contains the unique identifier described in Section 3 below) for the Service that has been approved by Comcast, in its sole discretion.

"**Promotional Period**": means that 60-day period, commencing on the Service Commencement Date, for which

"**Sponsor**": will not be charged the monthly service fee for the Service.

"**Service**": means XFINITY® Internet Essentials service with download speeds of up to 25.0 Mbps and upload speeds of up to 3.0 Mbps.

"**Service Commencement Date**": means the date when the End User installs the Comcast Equipment and Comcast makes the Service available for use by each End User(s).

"**Service Location(s)**": means the individual End User(s) residential location(s) to which the Service will be provided by Comcast.

## 3. Delivery of the Service.

**3.1 Service Delivery.** Comcast will provide Sponsor with the number of promotional codes ("Codes") requested by Sponsor and each Code will be unique and one-time use only. End Users who receive a Code from Sponsor should either visit [www.InternetEssentials.com](http://www.InternetEssentials.com) or call 1-855-8 INTERNET to apply for the Service. If an End User provides Comcast with a Code that Comcast provided to Sponsor, is eligible for Internet Essentials, and agrees to the terms and conditions required by Comcast to receive Service, Comcast will work with the End User to get the Service to the Service Location and begin to invoice Sponsor for each End User's Service in accordance with Section 4 below.

**3.2 Prohibited Uses.** Sponsor shall cause all End User(s) to comply with this Agreement, including, but not limited to the then current version of the Acceptable Use Policy ("AUP"), which can be accessed via the following URL: <https://www.xfinity.com/corporate/customers/policies/highspeedinternetaup>.

## 4. Billing and Payment.

**4.1 Payment.** Comcast will invoice Sponsor on a monthly basis for all charges and fees arising under this Agreement. Except for the Promotional Period where new End Users who have an End User Application approved by Comcast on or before June 30, 2020 to receive the first two months of Service free, Sponsor shall pay Comcast a monthly recurring charge of \$9.95 per month (plus applicable taxes) for each End User(s) that receives Service commencing on the Service Commencement Date. Sponsor shall be billed each month based upon the actual number of End User(s) for which Comcast has made the Service available, as determined by Comcast prior to the upcoming invoice cycle. Sponsor agrees to pay all undisputed charges and fees within thirty (30) days of the invoice date. Any such undisputed amounts not paid to Comcast within such period will be considered past due.

**4.2 Taxes and Fees.** Except for taxes based on Comcast's net income, and except to the extent Sponsor provides a valid tax exemption certificate prior to the delivery of Service, Sponsor shall be responsible for the payment of any and all applicable federal, state and local taxes, fees or assessments (however designated) levied upon the sale, installation, use or provision of the Service.

**4.3 Disputed Invoices.** In the event Sponsor disputes charges and fees for the Service, Sponsor must pay the undisputed portion of the invoice and submit a claim for the disputed amount. All claims with respect to withheld amounts must be submitted to Comcast by calling Comcast's National Accounts Billing Support at 866-511-6489. Comcast will make commercially reasonable efforts to address the disputed charges and fees within sixty (60) days.

**4.4 Past-Due Amounts.** Comcast reserves the right to charge interest at a rate of one and a half percent (1.5%) per month, or the highest rate allowed by law, whichever is less (prorated on a daily basis beginning on the past-due date) for the unpaid balance of any past due invoice that is not reasonably disputed in the manner set forth in this Agreement. Comcast's acceptance of partial payment shall not constitute a waiver of Comcast's right to collect the full balance owing, and, Comcast reserves the right to determine the manner in which partial payments are applied. Sponsor agrees to pay all reasonable costs of collection incurred by Comcast as a result of Sponsor's failure to pay undisputed amounts due under this Agreement.

**5. Term.** This Agreement shall become effective on the Effective Date. The term of this Agreement shall commence on the Effective Date and continue for a period of [6 months] (the "Term"), unless earlier terminated in accordance with the terms set forth herein. Sponsor hereby agrees to pay the Service Fees (as defined in Section 4 hereof) for each End User who receives Service prior to the expiration of the Term for a period of \_6\_ [months] from the Service Commencement Date (each, the "End User Term") and the terms of this Agreement shall extend to the provision of Services to each End User until the expiration of the End User Term. Sponsor may extend the Term of the Agreement for an additional [6 month] period by providing Comcast with at least 60 days' written notice prior to the expiration of the Term of its extent to extend the Term.

**6. Default by Sponsor.** If Sponsor is in breach of a payment obligation (including failure to pay a required deposit) and fails to make payment in full within ten (10) days after receipt of a second written notice, Comcast may, at its sole discretion, terminate this Agreement, terminate or suspend Service to End User(s), and/or require a deposit, advance payment, or other satisfactory assurances as a condition of continuing to provide Service; except that Comcast will not take any such action as a result of Sponsor's nonpayment of a charge subject to a timely dispute, unless Comcast has reviewed the dispute and determined in good faith that the charge is correct. This Agreement may be immediately terminated by either Party, upon written notice, if the other party has become insolvent or involved in liquidation or termination of its business, or adjudicated bankrupt, or been involved in an assignment for the benefit of its creditors.

#### **7. Termination.**

**7.1 Termination of a Service to End User(s) for Cause.** If an End User(s) breaches the AUP, as determined by Comcast, at its sole discretion, Comcast may, at its sole discretion, either suspend or terminate Service to the applicable Service Location(s) upon providing Sponsor with notice of such termination.

**7.2 Regulatory and Legal Changes.** Notwithstanding any contrary provision of this Agreement, if Comcast's authority to provide Service to a Service Location(s) is terminated, cancelled, or expires, Comcast may terminate this Agreement or the affected End Users' Service.

#### **8. Limitation of Liability.**

**8.1** EXCEPT AS OTHERWISE PROVIDED IN THIS AGREEMENT, COMCAST DISCLAIMS ALL WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT TO THE MAXIMUM EXTENT ALLOWED BY LAW. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, COMCAST DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED, ERROR-FREE, OR FREE OF LATENCY OR DELAY, OR THAT THE SERVICES WILL MEET SPONSOR'S REQUIREMENTS, OR THAT THE SERVICES WILL PREVENT UNAUTHORIZED ACCESS BY THIRD PARTIES.

**8.2** EXCEPT IN THE CASE OF A BREACH OF CONFIDENTIALITY AS SET FORTH IN SECTION 9.1, OR BREACH OF THE PROVISIONS OF SECTIONS 9.3, 9.4, 9.5 AND 9.6, NEITHER PARTY SHALL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES (INCLUDING, BUT NOT LIMITED TO, DAMAGES FOR LOST PROFITS OR LOST REVENUES) ARISING OUT OF THIS AGREEMENT, IRRESPECTIVE OF WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

#### **9. Confidential Information.**



## Agreement

**9.1 Disclosure Use and Exceptions.** “Confidential Information” means any non-public information regarding a party’s business which has been marked or is otherwise communicated as being “proprietary” or “confidential,” or which should be reasonably known by the receiving party as proprietary or confidential information. Without limiting the generality of the foregoing, Confidential Information shall include this Agreement, proposals, price quotes, rate information, discount information and invoices and Comcast Personal Information, as defined below. All Confidential Information and Comcast Personal Information as defined herein disclosed by either party shall be kept by the receiving party in strict confidence and shall not be disclosed to any third party without the disclosing party’s express written consent. Notwithstanding the foregoing, such information may be disclosed (i) to the receiving party’s employees, affiliates, agents and volunteers who agree to keep the Confidential Information confidential and who have a need to know for the purpose of performing this Agreement, installing the Comcast Equipment, using the Services, and rendering the Services (provided that the receiving party shall take appropriate measures prior to disclosure to its employees, affiliates, and agents to assure against unauthorized use or disclosure) or (ii) as otherwise authorized by this Agreement. Each party agrees to treat all Confidential Information of the other in the same manner as it treats its own proprietary information, but in no case will the degree of care be less than reasonable care. Notwithstanding the foregoing, and except for Comcast Personal Information, each party’s confidentiality obligations hereunder shall not apply to information that: (i) is already known to the receiving party without a preexisting restriction as to disclosure; (ii) becomes publicly available without fault of the receiving party; (iii) is rightfully obtained by the receiving party from a third party without restriction as to disclosure, or is approved for release by written authorization of the disclosing party; (iv) is developed independently by the receiving party without use of the disclosing party’s Confidential Information; or (v) is required to be disclosed by law or regulation.

**9.2 Remedies.** Notwithstanding anything to the contrary in this Agreement, the non-breaching party shall be entitled to seek equitable relief to protect its interests pursuant to this section, including, but not limited to, preliminary and permanent injunctive relief. Nothing stated herein shall be construed to limit any other remedies available to the parties with respect to breaches of the duties imposed by this section.

**9.3 Survival of Confidentiality Obligations.** Except for Sponsor’s obligations with respect to Comcast Personal Information as set forth in Section 9.5 below, which survive termination of this Agreement indefinitely, the obligations set forth in this section shall survive the expiration or termination of this Agreement for a period of two (2) years.

**9.4 End User Privacy.** To enable Sponsor’s payment obligations hereunder, and so that Sponsor is able to verify End Users eligible for Sponsorship, Comcast may disclose Comcast Personal Information of End Users to Sponsor. “Comcast Personal Information” means any information provided by Comcast to Sponsor that relates to or describes an individual or household, including any such data that is linked or linkable to an individual, household, or device. Without limiting the foregoing definition of “Comcast Personal Information,” the Comcast Personal Information includes, but is not limited to, End User name, address, phone number, Service account number and amount of monthly charges shown in an invoice and related to an End User. Sponsor may not (a) Sell Comcast Personal Information; (b) retain, use, or disclose Comcast Personal Information for any purpose other than for the specific purposes set forth in this Agreement. For the purposes of this Agreement “Sell” means selling, renting, releasing, disclosing, disseminating, making available, transferring, or otherwise communicating orally, in writing, or by electronic or other means, Comcast Personal Information by one entity to another for monetary or other valuable consideration.

**9.5 Security.** Sponsor shall employ, with regard to Comcast Personal Information that it receives from Comcast, procedures no less restrictive than the strictest procedures used by Sponsor to protect its own confidential and proprietary information of a like kind, which shall at a minimum be commercially reasonable procedures using Industry Standard information security measures. “Industry Standard” means prescribed for use by the National Institute of Standards and Technology or aligned with the International Organization for Standardization/International Electrotechnical Commission 27000 series of standards. Sponsor must maintain a plan for appropriate security incident management and response that complies with the terms of this Agreement to cover, at a minimum, the following: (i) unauthorized access, acquisition, disposition use of Comcast Personal Information, (ii) other loss or misuse of such information or (iii) discovery malware posing a significant threat to such information or any operations necessary to perform under this Agreement (each, a “Security Incident”). Sponsor

must provide notification via electronic mail to [SecurityFusionCenter@comcast.com](mailto:SecurityFusionCenter@comcast.com) of a Security Incident as soon as practicable after, but not later than, twenty-four (24) hours, following awareness of a Security Incident. For any Security Incident, Sponsor must provide regular updates to [SecurityFusionCenter@comcast.com](mailto:SecurityFusionCenter@comcast.com) or, if direct by Comcast, to a security point of contact specifically designated by Comcast for the Security Incident, and shall cooperate with Comcast or its regulators in its efforts to investigate the same. Comcast shall exclusively control the provision and content of any notices to End Users or applicable entities with respect to any Security Incident involving Comcast Personal Information.

**9.6 Retention, Return or Destruction of Personal Information.** Sponsor shall not retain Comcast Personal Information received from Comcast for a period longer than 90 days from receipt unless required to do otherwise by applicable law or legal obligation. Upon expiration or termination of this Agreement, or at Comcast's request, Sponsor will return all Personal Information to Comcast or, at Comcast's request, securely destroy all Comcast Personal Information and provide within ten (10) days of Comcast's request, a written attestation signed by an officer of the Sponsor, attesting that all Comcast Personal Information in all formats, including without limitation, paper, electronic and disk form, have been returned or securely destroyed, provided however, that foregoing obligation shall not extend to backup or archival copies of Personal Information that Sponsor generates in the ordinary course of business. Sponsor shall not process or use backed-up or archived Comcast Personal Information for any purpose other than to store it, and Sponsor will continue to apply security controls consistent with this Agreement to such Comcast Personal Information for the duration of its storage.

**9.7 Sponsor Relationships.** Sponsor must require all of its subcontractors with access to Confidential Information to comply in writing with security obligations substantially similar to this Agreement and shall provide written attestation or other evidence that affirms such compliance to Comcast promptly upon request. Sponsor shall conduct periodic reviews of such subcontractors' security controls to confirm that such controls are in compliance with this Agreement. In the event Sponsor identifies deficiencies in any such subcontractor's security controls, Sponsor shall maintain a report of such findings and ensure that such deficiencies are remediated within reasonable timeframes, commensurate with their severity.

**9.8 Audit Rights.** Sponsor shall reasonably cooperate with Comcast's efforts to verify Sponsor's compliance with this Section, which efforts may include periodic audits (not to exceed one (1) audit in any twelve (12) month period) of Sponsor's operations, including onsite validation at a Sponsor facility, by Comcast or a third party at Comcast's request and on reasonable notice, and Sponsor will remediate any critical security issues discovered by Comcast within thirty (30) days, and provide a commitment to Comcast within thirty (30) days to address any other security issues in a timely manner.

**9.9 Restricted Activities.** Sponsor represents that, during the term of this Agreement, neither Sponsor, nor its employees, agents, or subcontractors, will (i) with the exception of Service account number, access, transmit, collect, process, and/or store (collectively, "handle") Sensitive Non-Public Information, (ii) access Comcast Systems or (iii) engage or provide any software development, web application development and/or web application hosting services (collectively, "Restricted Activities"). If Sponsor, or any individual or entity acting in any capacity on behalf of or under the direction of Sponsor, becomes aware that it is engaging in any Restricted Activity, Sponsor will immediately contact Comcast and comply with Comcast's instructions, which may include, without limitation, destruction or return of Sensitive Non-Public Information. If the Sponsor will need to engage in one or more Restricted Activities, Sponsor shall not proceed unless and until the parties amend this Agreement to include Comcast's then-current information security requirements applicable to such Restricted Activities. "Sensitive Non-Public Information" means any information for which the loss of confidentiality, integrity, or availability of such information could be expected to have a severe, adverse effect on Comcast's operations, organizational assets, or individuals and includes, but is not limited to, Proprietary application source code, pre-release financial statements, access and credential data for any Comcast System; and Sensitive Personal Information. "Sensitive Personal Information" means Personal Information that, if subject to unauthorized access or acquisition that compromises the security, confidentiality, or integrity of the personal information, could require notification to a consumer, governmental entity, credit reporting agency, or trigger any other state, federal, or international breach notification laws, and includes, without limitation, Social Security number(s), driver's license number(s), state identification

## Agreement

number(s), passport number(s), or other government issued identification number(s); financial or bank account information, including payment card data; health or medical insurance information; health or medical conditions; Protected Health Information, as defined in Section 164.103 of the Health Insurance Privacy and Portability Act's implementing regulations; information collected by automated license plate recognition systems; set-top box or other device data, network event data, usage data or activity data generated by a Comcast customer's interaction with any content distributed by or on a Comcast System, or made available by Comcast, information about Comcast customer's visit to (or failure to visit) any website or application; biometric information; password(s) or security questions and answers; and the personal information of individuals residing outside the United States. "Comcast Systems" means applications, websites, computing assets, systems, databases, devices, products, or services owned or operated by or for Comcast.

### 10. Miscellaneous Terms.

**10.1 Force Majeure.** Neither party nor its affiliates, subsidiaries, or contractors shall be liable to the other party for any delay, failure in performance, loss, or damage to the extent caused by force majeure conditions such as acts of God, fire, explosion, power blackout, or other causes beyond the party's reasonable control, except that Sponsor's obligation to pay for Services during a force majeure condition shall not be excused.

**10.2 Assignment or Transfer.** Neither party may assign this Agreement in whole or in part, or delegate any of its duties or obligations thereunder, without the prior written consent of the other party, except that without such consent (i) either party may assign this Agreement to a successor (by purchase, merger, operation of law, or otherwise) to all or substantially all of its business; and (ii) either party may assign this Agreement to an Affiliate, provided such entity agrees in writing to be bound by the terms hereof. Any purported assignment in contravention of this section shall be null and void. Subject to the foregoing, this Agreement will bind and inure to the benefit of any permitted successors or assigns. Nothing herein is intended to limit Comcast's use of third-party consultants and contractors to perform the Services.

**10.3 Publicity.** This Agreement provides no right to use any party's or its affiliates' trademarks, service marks, or trade names, or to otherwise refer to the other party in any marketing, promotional, or advertising materials or activities. Neither party shall issue any publication or press release relating to, or otherwise disclose the existence of, the terms and conditions of any contractual relationship between Comcast and Sponsor, except as permitted by this Agreement or otherwise consented to in writing by the other party.

**10.4 Notices.** All notices, demands, requests or other communications given under this Agreement shall be in writing and be given by personal delivery, United States Postal Service, or nationally recognized overnight courier service to the address set forth below or as may subsequently in writing be requested. If notices are sent to the Sponsor, they shall be sent to Sacramento Unified School District 5735 47<sup>th</sup> Avenue, Sacramento, CA 95824, Attn: Rose F. Ramos, Chief Business Officer. If notices are sent to Comcast, they shall be sent to One Comcast Center, Philadelphia, PA 19103 Attn: General Counsel.

**10.5 Entire Understanding.** This Agreement constitutes the entire understanding of the parties related to the subject matter hereof. This Agreement supersedes all prior agreements, proposals, representations, statements, or understandings, whether written or oral, concerning the Service or the parties' rights or obligations relating to the Service.

**10.6 Construction.** In the event that any portion of this Agreement is held to be invalid or unenforceable, the parties shall replace the invalid or unenforceable portion with another provision that, as nearly as possible, reflects the original intention of the parties, and the remainder of this Agreement shall remain in full force and effect.

**10.7 Survival.** The rights and obligations of either party that by their nature would continue beyond the expiration or termination of this Agreement shall survive termination or expiration of this Agreement.

**10.8 Governing Law and Venue.** This Agreement shall be interpreted and enforced in accordance with the laws of

the Commonwealth of Pennsylvania without regard to its conflict of laws principles.

**10.9 No Third Party Beneficiaries.** This Agreement does not expressly or implicitly provide any third party (including End User(s)) with any remedy, claim, liability, reimbursement, cause of action, or other right or privilege.


**10.10 No Waiver; Etc.** No failure by either party to enforce any rights hereunder shall constitute a waiver of such right(s). This Agreement may be executed in counterpart copies.

**10.11 Compliance with Laws.** Each of the Parties agrees to comply with all applicable local, state and federal laws and regulations and ordinances in the performance of its respective obligations under this Agreement.

**Accepted and agreed to as of the date shown below.**

**Comcast**

\_\_\_\_\_  
Name:  
Title:  
Date:

**Sponsor**  
  
\_\_\_\_\_  
Name: ROSE RAMOS  
Title: CEO  
Date: 5/5/20



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1b

**Meeting Date:** May 21, 2020

**Subject:** Approve Personnel Transactions

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

**Division:** Human Resources Services

**Recommendation:** Approve Personnel Transactions

**Background/Rationale:** N/A

**Financial Considerations:** N/A

**LCAP Goal(s):** Safe, Clean and Healthy Schools

**Documents Attached:**

1. Certificated Personnel Transactions Dated May 21, 2020
2. Classified Personnel Transactions Dated May 21, 2020

<p><b>Estimated Time of Presentation:</b> N/A <b>Submitted by:</b> Cancy McArn, Chief Human Resources Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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**Attachment 1: CERTIFICATED 5/21/2020**

<b>NameLast</b>	<b>NameFirst</b>	<b>JobPerm</b>	<b>JobClass</b>	<b>PrimeSite</b>	<b>BegDate</b>	<b>EndDate</b>	<b>Comment</b>
<b>EMPLOY-REEMPL</b>							
BOYD	MARY	B	Teacher, Elementary Spec Subj	ISADOR COHEN ELEMENTARY SCHOOL	11/15/2019	6/30/2020	EMPLOY PROB 11/15/19
CHAREST	KELLY	B	Lang. Speech & Hearing Specclst	SPECIAL EDUCATION DEPARTMENT	5/5/2020	6/30/2020	EMPLOY PROB 5/5/20
KERR	JAMIE	B	Teacher, Middle School	CALIFORNIA MIDDLE SCHOOL	5/18/2020	6/30/2020	EMPLOY PROB 5/18/20
<b>LEAVES</b>							
FOX	STEPHANIE	A	School Nurse	HEALTH SERVICES	3/10/2020	6/9/2020	LOA (PD) FMLA 3/10/20-6/9/20
LINNANE	JANISE	A	Teacher, Middle School	FERN BACON MIDDLE SCHOOL	4/17/2020	6/30/2020	LOA (PD) RTN 4/17/20
SHIRLEY	LAURA	A	Teacher, K-8	ROSA PARKS MIDDLE SCHOOL	4/13/2020	6/30/2020	LOA (PD) FMLA 4/13/20-6/30/20
XIONG	SHAO	A	Teacher, Elementary	JOHN D SLOAT BASIC ELEMENTARY	5/7/2020	6/30/2020	LOA (PD) FMLA 5/7-6/30/20
<b>SEPARATE / RESIGN / RETIRE</b>							
BOHLIN	MICHELLE	C	Teacher, K-8	MARTIN L. KING JR ELEMENTARY	7/1/2019	6/12/2020	SEP/RESIGN 6/12/20
CRUDO	VERONICA	A	Teacher, K-8	GENEVIEVE DIDION ELEMENTARY	7/1/2019	5/6/2020	SEP/39MO RR 5/6/20
EMAAS	EMELINA	A	Teacher, Middle School	WILL C. WOOD MIDDLE SCHOOL	7/1/2019	6/13/2020	SEP/RETIRE 6/13/20
FEDORYK	LYNN	A	Teacher, K-8	MARTIN L. KING JR ELEMENTARY	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
GILL	BHUPINDER	B	Teacher, Middle School	CALIFORNIA MIDDLE SCHOOL	11/12/2019	6/14/2020	SEP/RESIGN 6/14/20
KAFUROS	ROBIN	A	Teacher, Spec Ed	HIRAM W. JOHNSON HIGH SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
MC ELHENEY	THOMAS	A	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
SHEPPARD	GARRY	A	Teacher, Middle School	ALBERT EINSTEIN MIDDLE SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
TIGERT	BARBARA	A	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	7/1/2019	6/30/2020	SEP/RETIRE 6/30/20
TURNER	VALERIE	0	Teacher, Spec Ed	JOHN H. STILL - K-8	8/29/2019	6/12/2020	SEP/RESIGN 6/12/20
VALDEZ	SANDY	R	Teacher, Middle School	REASSIGNED	11/1/2019	5/28/2020	SEP/39 MO RR 5/28/20
<b>TRANSFERED</b>							
WILKES	LAKISHA	A	Teacher, Resource, Special Ed.	ROSA PARKS MIDDLE SCHOOL	4/13/2020	6/30/2020	TR 4/13/20

**Attachment 2: CLASSIFIED 5/21/2020**

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
<b>EMPLOY-REEMPLY</b>							
BRAUN	CARLENE	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	3/18/2020	6/30/2020	EMPLOY PROB 3/18/20
<b>LEAVES</b>							
AMANTE	VANESSA	B	Adult Edctn Testing Proctor	NEW SKILLS & BUSINESS ED. CTR	5/4/2020	6/30/2020	LOA (PD) 5/4/20-6/30/20
ARTEMENKO	VLADIMIR	A	Custodian	ALBERT EINSTEIN MIDDLE SCHOOL	4/1/2020	6/30/2020	LOA (PD) 4/1/20-6/30/20
CISNEROS	TAMI	C	Coor II Health Services	HEALTH SERVICES	2/21/2020	4/24/2020	AMEND/LOA (PD) FMLA 2/21/20-4/24/20
EUWING	JAMES A.	A	Custodian	BUILDINGS & GROUNDS/OPERATIONS	3/17/2020	6/30/2020	LOA (PD) 3/17/20-6/30/20
EUWING	JAMES L.	A	Custodian	WEST CAMPUS	4/8/2020	6/30/2020	LOA (PD) 4/1/20-6/30/20
JOHNSON	EBONY	B	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	3/30/2020	6/30/2020	LOA RTN (PD) FMLA 3/30/20
KRAVTSOV	ALEKSANDR	A	Custodian	SUTTER MIDDLE SCHOOL	3/25/2020	4/30/2020	LOA (PD) 3/25/20-4/30/20
PEREZ SERRATO	KARLA	A	Child Care Attendant, Chld Dev	CHILD DEVELOPMENT PROGRAMS	5/5/2020	6/30/2020	LOA RTN 5/5/20
RODRIGUEZ	SALVADOR	A	Custodian	SUTTER MIDDLE SCHOOL	3/17/2020	4/30/2020	LOA (PD) 3/17/20-4/30/20
SINGLETON	ANGELA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	4/20/2020	5/20/2020	LOA (PD) 4/20/20-5/20/20
VARGAS	MARIO	A	School Plant Ops Mngr II	SUTTER MIDDLE SCHOOL	3/18/2020	4/30/2020	LOA (PD) 3/18/20-4/30/20
<b>RE-ASSIGN/STATUS CHANGE</b>							
BRAVO	SERGIO	B	Custodian	ROSA PARKS MIDDLE SCHOOL	3/4/2020	6/30/2020	REA/STCHG 3/4/20
FLORES	VINCENT	B	Network Spec III	INFORMATION SERVICES	4/13/2020	6/30/2020	REA/STCHG 4/13/20
<b>SEPARATE / RESIGN / RETIRE</b>							
ARMSTRONG	RAMONA	B	School Office Manager II	ROSA PARKS MIDDLE SCHOOL	7/1/2019	6/26/2020	SEP/RETIRE 6/26/20
BOZEMAN	JEFFERY	B	Mngr III, Project Manager	FACILITIES SUPPORT SERVICES	7/1/2019	5/5/2020	SEP/RETIRE 5/5/20
GOMEZ	MARTINA	B	Executive Asst-Supt	SUPERINTENDENTS OFFICE	7/1/2019	6/1/2020	SEP/RETIRE 6/1/2020
STROTHER	MARCUS	B	Dir III, Youth Development	YOUTH DEVELOPMENT	7/1/2019	6/30/2020	SEP/RESIGN 6/30/20
UHL	JERRY	B	Supervisor IV, Budget	BUDGET SERVICES	7/1/2019	5/15/2020	SEP/RESIGN 5/15/20
VALDEZ	BARBARA	B	HRS Analyst	HUMAN RESOURCE SERVICES	7/1/2019	5/4/2020	SEP/RETIRE 5/4/20
WILSON	DWAYNE	A	Custodian	WASHINGTON ELEMENTARY SCHOOL	8/29/2019	6/23/2020	SEP/39 MO RR 6/23/20





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1c

**Meeting Date:** May 21, 2020

**Subject:** Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of April 2020

- 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 April 2020 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 – April 2020

**Estimated Time:** N/A

**Submitted by:** Rose Ramos, Chief Business Officer  
Amari Watkins, Director II, Accounting Services

**Approved by:** Jorge A. Aguilar, Superintendent



Sacramento City Unified School District  
Warrants, Checks, and Electronic Transfers  
April 2020

<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	97380904 - 97381933	General (01)	\$ 6,386,516.66	
		Charter (09)	\$ 29,656.45	
		Adult Education (11)	\$ 19,085.18	
		Child Development (12)	\$ 42,856.09	
		Cafeteria (13)	\$ 1,644,356.57	
		Building (21)	\$ 9,898,889.48	
		Developer Fees (25)	\$ 136,080.00	
		Self Insurance (67/68)	\$ 2,175,067.83	
		Payroll Revolving (76)	\$ 63,310.66	
				<u>\$ 20,395,818.92</u>
Cash Revolving Checks for Emergency Accounts Payable and Payroll	00001995 - 00001998	General (01)	\$ 4,981.00	
		Self Insurance (67/68)	\$ 70.08	
		Payroll Revolving (76)	\$ 3,601.22	
				<u>\$ 8,652.30</u>
Payroll and Payroll Vendor Warrants	97856878 - 97857985	General (01)	\$ 1,109,879.38	
		Charter (09)	\$ 37,196.74	
		Adult Education (11)	\$ 18,261.38	
		Child Development (12)	\$ 62,613.40	
		Cafeteria (13)	\$ 90,626.63	
		Payroll Revolving (76)	\$ 3,104,523.46	
				<u>\$ 4,423,100.99</u>
Payroll and Payroll Vendor ACH and Direct Deposit	EFT-00000034 - EFT-00000035 ACH-01296316 - ACH-01302169	General (01)	\$ 15,373,330.68	
		Charter (09)	\$ 526,831.14	
		Adult Education (11)	\$ 213,260.49	
		Child Development (12)	\$ 425,518.83	
		Cafeteria (13)	\$ 450,270.81	
		Building (21)	\$ 33,522.75	
		Self Insurance (67/68)	\$ 22,197.54	
		Payroll Revolving (76)	\$ 63,681.87	
County Wire Transfers for Benefits, Debt Service, and Tax Payments	9700349224 - 9700349242	General (01)	\$ 285,676.72	
		Payroll Revolving (76)	\$ 9,795,219.65	
				<u>\$ 10,080,896.37</u>
Total Warrants, Checks, and Electronic Transfers				<u>\$ 52,017,082.69</u>



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1d

**Meeting Date:** May 21, 2020

**Subject:** Approve Resolution No. 3137: Resolution of the Governing Board of the Sacramento City Unified School District Specifically Designating Public Works Project(s) as Essential Government Functions

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

**Division:** Facility Support Services

**Recommendation:** Approve Resolution No. 3137: Resolution of the Governing Board of the Sacramento City Unified School District Specifically Designating Public Works Project(s) as Essential Government Functions.

**Background/Rationale:** The attached resolution designates identified District construction projects as Essential Governmental Functions, which will therefore continue activity as Essential Business. The resolution authorizes the identified construction projects to continue in compliance with both Governor Newsom's Executive Order and the most recent Sacramento County Public Health Department's Order.

**Financial Considerations:** N/A

**LCAP Goal(s):** Operational Excellence

**Documents Attached:**

1. Resolution No. 3137

**Estimated Time of Presentation:** N/A

**Submitted by:** Rose Ramos, Chief Business Officer  
Nathaniel Browning, Interim Director of Facilities

**Approved by:** Jorge A. Aguilar, Superintendent

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

**RESOLUTION NO. 3137**

**RESOLUTION OF THE GOVERNING BOARD OF THE SACRAMENTO CITY UNIFIED  
SCHOOL DISTRICT SPECIFICALLY DESIGNATING PUBLIC WORKS PROJECT(S) AS  
ESSENTIAL GOVERNMENT FUNCTIONS**

**WHEREAS**, on May 1, 2020, the Sacramento County (“County”) issued an updated Order of the Sacramento County Health Officer to Stay at Home or Place of Residence (“Order”), directing all individuals living in the County to continue sheltering at their place of residence, except as provided in the Order;

**WHEREAS**, section 2 of the Order states that the intent of the Order is “to ensure that the maximum number of people stay in their homes or places of residence to the maximum extent feasible, while enabling essential services to continue, to slow the spread of COVID-19 to the maximum extent possible;”

**WHEREAS**, section 12.2 of the Order contains an exemption for Essential Governmental Functions, which provides, among other things, that “nothing in this Order shall prohibit any individual from performing or accessing ‘Essential Governmental Functions,’ as determined by the governmental entity performing those functions in the County”;

**WHEREAS**, section 12.4 of the Order contains an exemption for “Essential Businesses,” which includes, among other things, construction;

**WHEREAS**, the California Constitution espouses the essential nature of education, stating, “A general diffusion of knowledge and intelligence being essential to the preservation of the rights and liberties of the people, the Legislature shall encourage by all suitable means the promotion of intellectual, scientific, moral, and agricultural improvement.” (Cal. Const. Art IX, § 1.);

**WHEREAS**, pursuant to state constitutional authority, the Legislature codified school districts as local educational agencies (Educational Code, §§ 35010 et seq.);

**WHEREAS**, Governor Newsom’s Executive Order N-26-20, issued on March 13, 2020, noted that: “schools are critical to the daily lives of many Californians;”

**WHEREAS**, the Order acknowledges educational institutions, including public k-12 schools, colleges, and universities perform “essential functions” (Order, section 13.f.xv.);

**WHEREAS**, Sacramento City Unified School District (“District”) is the lead governing agency of the following public works project(s) at the following location(s):

<u>Project Title:</u>	<u>Essential Purpose:</u>	<u>Site Address:</u>
<b>Core Academic Renovations</b>	<ul style="list-style-type: none"><li>Impact to</li></ul>	<b>American Legion High School</b> 3801 Broadway, Sacramento, CA

	<p>Bringing Students Back to School</p> <ul style="list-style-type: none"> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<p><b>Hiram Johnson High School</b> 6879 14<sup>th</sup> Ave, Sacramento, CA <b>John F. Kennedy High School</b> 6715 Gloria Dr., Sacramento, CA <b>Luther Burbank High School</b> 3500 Florin Rd., Sacramento, CA <b>Sacramento High School</b> 2315 34<sup>th</sup> St., Sacramento, CA</p>
<b>New Construction</b>	<ul style="list-style-type: none"> <li>• Continuation of an Ongoing Project Under Contract</li> </ul>	<p><b>Floyd Farms</b> 401 McClatchy Way, Sacramento, CA</p>
<b>Central Kitchen/Transportation Relocation</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<p><b>Central Kitchen</b> 3051 Redding Ave, Sacramento CA <b>Transportation Services</b> 7050 San Joaquin St, Sacramento, CA</p>
<b>Electric Vehicle Charging Infrastructure</b>	<ul style="list-style-type: none"> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<p><b>Serna Center</b> 5735 47<sup>th</sup> Ave, Sacramento, CA <b>Transportation Services</b> 7050 San Joaquin St, Sacramento, CA</p>
<b>Roofing, Irrigation, Paving, Flooring, Boiler Replacement, and Perimeter Fencing</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<p><b>A. Lincoln Elementary School (irrigation)</b> 3324 Glenmoor Dr, Sacramento, CA <b>C. K. McClatchy High School (boiler)</b> 3066 Freeport Blvd, Sacramento, CA <b>David Lubin Elementary School (paving)</b> 3535 M St, Sacramento, CA <b>Enrollment Center (Flooring)</b> 5601 47<sup>th</sup> Ave, Sacramento, Ca <b>Father Keith B Kenny Elementary School (roofing)</b> 3525 MLK Jr. Blvd, Sacramento, CA <b>Florin Technology Center (Perimeter</b></p>

		<p><b>Fencing)</b> 2401 Florin Rd, Sacramento, Ca <b>Martin Luther King, Jr K-8 School (roofing)</b> 480 Little River Way, Sacramento, CA <b>Pony Express Elementary School (paving)</b> 1250 56<sup>th</sup> Ave, Sacramento, CA <b>Will C. Wood Middle School (irrigation)</b> 6201 Lemon Hill Ave, Sacramento, CA <b>Yav Pem Suab Academy (roofing)</b> 7555 S. Land Park Dr, Sacramento, CA</p>
<b>Roofing Warranty Maintenance</b>	<ul style="list-style-type: none"> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<b>Many District school sites.</b>
<b>Lighting</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<p><b>A. Warren McClaskey Adult Center</b> 5241 J. St, Sacramento, CA 95819 <b>American Legion High School</b> 3801 Broadway, Sacramento, CA <b>Bret Harte Elementary School</b> 2751 9<sup>th</sup> Ave, Sacramento, CA <b>California Montessori Project</b> 2635 Chestnut Hill Dr, Sacramento, CA <b>Elder Creek Elementary School</b> 7934 Lemon Hill Ave, Sacramento, CA <b>George Washington Carver School of Arts &amp; Sciences</b> 10101 Systems Pkwy, Sacramento, Ca <b>John F. Kennedy High School</b> 6715 Gloria Dr., Sacramento, CA <b>Language Academy of Sacramento</b> 2850 49<sup>th</sup> St, Sacramento, CA <b>Luther Burbank High School</b> 3500 Florin Rd., Sacramento, CA <b>Oakridge Elementary School</b> 4501 MLK Jr Blvd, Sacramento, CA <b>Oak Park Preparatory Academy</b> 2315 34<sup>th</sup> St, Sacramento, CA <b>Sol Aureus College Preparatory</b> 6620 Gloria Dr, Sacramento, CA <b>Parkway Elementary</b> 4720 Forest Pkwy, Sacramento, CA</p>

		<b>Sacramento Charter High School</b> 2315 34 <sup>th</sup> St., Sacramento, CA <b>Sacramento New Technology High School</b> 1400 Dickson St, Sacramento, CA <b>Sol Aureus College Preparatory</b> 6620 Gloria Dr, Sacramento, CA <b>West Campus High School</b> 5022 58 <sup>th</sup> St, Sacramento, CA
<b>College and Career Program Renovations</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> </ul>	<b>School of Engineering and Sciences</b> 7345 Gloria Dr, Sacramento, CA
<b>Before/After School Program Improvements</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> </ul>	<b>Caleb Greenwood Elementary</b> 5457 Carlson Dr, Sacramento, CA
<b>Athletic Field Improvements</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> <li>• Helps to Achieve Critical Cost Savings for the District</li> </ul>	<b>Hiram Johnson High School</b> 6879 14 <sup>th</sup> Ave, Sacramento, CA <b>Luther Burbank High School</b> 3500 Florin Rd., Sacramento, CA <b>Phoebe Hearst Elementary School</b> 1410 60 <sup>th</sup> St, Sacramento, CA
<b>District-wide Telecommunications, VOIP, Fiber Optic Cabling, and Communications Upgrades</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> </ul>	<b>Abraham Lincoln Elementary School</b> 3324 Glenmoor Dr, Sacramento, CA <b>A.M. Winn Public Waldorf</b> 3351 Explorer Dr, Sacramento, CA <b>American Legion High School</b> 3801 Broadway, Sacramento, CA <b>Bowling Green Chacon Language and Science Academy</b> 6807 Franklin Blvd, Sacramento, CA <b>Bowling Green McCoy Academy</b> 4211 Turnbridge Dr, Sacramento, CA <b>Caroline Wenzel Elementary School</b> 6870 Greenhaven Dr, Sacramento, CA <b>Charles A. Jones Skills Center</b> 5451 Lemon Hill Ave, Sacramento, CA <b>Crocker Riverside Elementary School</b> 2970 Riverside Blvd, Sacramento, CA <b>David Lubin Elementary School</b>

		<p>3535 M St, Sacramento, CA  <b>Ethel Phillips Elementary School</b>  2930 21<sup>st</sup> Ave, Sacramento, CA  <b>Genevieve Didion K-8 School</b>  6490 Harmon Dr, Sacramento, CA  <b>John Bidwell Elementary School</b>  1730 65<sup>th</sup> Ave, Sacramento, CA  <b>John Morse Therapeutic Center</b>  1901 60<sup>th</sup> Ave, Sacramento, CA  <b>John Still Elementary School</b>  2250 John Still Dr, Sacramento, CA  <b>John Still Middle School</b>  2250 John Still Dr, Sacramento, CA  <b>Kit Carson International Academy</b>  5301 N St, Sacramento, CA  <b>Luther Burbank High School</b>  3500 Florin Rd., Sacramento, CA  <b>Maintenance and Operations</b>  425 First Ave, Sacramento, CA  <b>New Joseph Bonnheim Elementary School</b>  7300 Marin Ave, Sacramento, CA  <b>Parkway Elementary School</b>  4720 Forest Pkway, Sacramento, CA  <b>Phoebe Hearst Elementary School</b>  1410 60<sup>th</sup> St, Sacramento, CA  <b>Susan B. Anthony Middle School</b>  7864 Detroit Blvd, Sacramento, CA  <b>Washington Elementary School</b>  520 18<sup>th</sup> St, Sacramento CA  <b>Woodbine Elementary School</b>  2500 52<sup>nd</sup> Ave, Sacramento, CA</p>
<b>Overhead Rollup Door Replacement</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> </ul>	<b>Maintenance and Operations</b> 425 First Ave, Sacramento, CA
<b>District-wide Classroom Security Locks</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under Contract</li> </ul>	<b>All District school sites, including Independent Charters</b>
<b>District-wide Fire Sprinkler Inspections</b>	<ul style="list-style-type: none"> <li>• Impact to Bringing Students Back to School</li> <li>• Continuation of an Ongoing Project Under</li> </ul>	<b>All District school sites, including Independent Charters</b>

	Contract	
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**WHEREAS**, among other day-to-day and instructional Essential Governmental Functions performed by the District, the above-listed Project(s) is/are also an Essential Governmental Function of the District including, but not limited to, the following reasons:

- (a) Education, including public education, is essential to the preservation of the rights and liberties of the people (Cal. Const. Art IX, §§ 1, 5, 6, 14.);
- (b) The District is authorized by the State Constitution and Legislature as a governmental agency whose purpose and mission includes provision of public education, an essential function (Id., see also Education Code §§ 35010 et seq.);
- (c) Timely completion of the Project(s) is required to ensure continued operations, including provision of the District’s educational program, without impact to students; and,
- (d) Timely completion of the Project(s) is required for the provision of the District’s educational programs in safe, accessible, and structurally sound facilities, and to support student health and safety;

**WHEREAS**, District personnel will continue to maintain correspondence with the Essential Workforce regarding expectations of work and assurances on safety protocols and efforts; and

**NOW, THEREFORE, BE IT RESOLVED**, the Sacramento City Unified School District Board of Education hereby resolves as follows:

**Section 1.** The foregoing recitals are true.

**Section 2.** The Governing Board acknowledges that facilitation of distance learning and performance of other essential functions are considered an “Essential Business” function for purposes of the Order and that its employees and contractors engaged in such efforts should continue providing and carrying out work as an Essential Governmental Function.

**Section 3.** The Governing Board specifically designates the foregoing Project(s) as Essential Governmental Functions.

**Section 4.** The Governing Board determines that the employees and contractors engaged in work on the Projects should continue providing and carrying out work as an Essential Governmental Function.

**Section 5.** The District’s Superintendent, or designee, is authorized to take all steps and perform all actions necessary to carry out, give effect to, and comply with the terms and intent of this Resolution.

**Section 6.** To the extent actions in Section 4 have been undertaken, the Governing Board hereby ratifies such actions as an Essential Governmental Function.

**PASSED AND ADOPTED** this 21st day of May 2020, by the following vote:



AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

ATTESTED TO:

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Jessie Ryan  
President of the Board of Education

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Jorge A. Aguilar  
Secretary of the Board of Education



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1e

**Meeting Date:** May 21, 2020

**Subject:** Approve Donations List for the Period of April 1-30, 2020

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

**Division:** Business Services

**Recommendation:** Accept the donations to the District for the period of April 1-30, 2020.

**Background/Rationale:** Per Board Policy 3290 Gifts, Grants and Bequests, the Board of Education accepts donations on behalf of the schools and the District. After Board approval, the Board Office will send a letter of recognition to the donors.

**Financial Considerations:** None

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

**Documents Attached:**

1. Donations Report for the period of April 1-30, 2020

<p><b>Estimated Time:</b> N/A <b>Submitted by:</b> Rose Ramos, Chief Business Officer Amari Watkins, Director II, Accounting Services <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

B OF A - BANK OF AMERICA											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BA20-0003209	Posted	The Met Sacramento Foundation	6088	Check	04/01/20	2363			BA0000144	Donation - supplies, The Met	140.00
	09-0812-0-8690-	- - - -0560-				140.00					
BA20-0003252	Posted	Sac Brkfst Opt Foundation	6094	Check	04/15/20	19020			BA0000147	Donation, Sac Brkfst Opt Four	500.00
	01-0812-0-8690-	- - - -0178-				500.00					
BA20-0003272	Posted	Chalk It Up Sacramento	6112	Check	04/21/20	1619			BA0000149	Donations, Chalk It Up Sac, C	500.00
	01-0812-0-8690-	- - - -0379-				500.00					
BA20-0003320	Posted	(4695) T MOBILE USA, INC.	6110	Check	04/24/20	3714555				Donation(Covid-19), T-Mobile,	20,000.00
	13-5310-0-8690-	- - - -0810-				20,000.00					
<b>Total for Sacramento City Unified School District</b>											<b>21,140.00</b>

Fund-Object Recap		
01-8690	Donation Board Acknowledgement	1,000.00
<b>Fund 01 - General Fund</b>		<b>1,000.00</b>
09-8690	Donation Board Acknowledgement	140.00
<b>Fund 09 - Charter School</b>		<b>140.00</b>
13-8690	Donation Board Acknowledgement	20,000.00
<b>Fund 13 - Cafeteria</b>		<b>20,000.00</b>
<b>Fiscal Year 2020</b>		<b>21,140.00</b>
<b>Total for Sacramento City Unified School District</b>		<b>21,140.00</b>

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 4/1/2020, Ending Receipt Date = 4/30/2020, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE

**BOTW AP - Bank of the West (AP)**

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BW20-0001118	Posted	THE DOMINGUEZ DREAM	6108	Check	04/27/20	1015			BOTW042820	TECHNOLOGY, THE DOMIN	11,900.00
01-0812-0-8690-	-	-	-	-	-0029-	11,900.00					

**Total for Sacramento City Unified School District 33,040.00**

**Fund-Object Recap**

01-8690	Donation Board Acknowledgement	11,900.00
<b>Fund 01 - General Fund</b>		<b>11,900.00</b>
<b>Total for Sacramento City Unified School District</b>		<b>33,040.00</b>

**Org Recap**

**Sacramento City Unified School District**

C - Check 21,140.00

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 4/1/2020, Ending Receipt Date = 4/30/2020, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE

**BOTW AP - Bank of the West (AP)**

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
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**Org Recap**


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**Sacramento City Unified School District (continued)**

C - Check 11,900.00

**Report Total 33,040.00**

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 4/1/2020, Ending Receipt Date = 4/30/2020, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE

Page 3 of 3



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1f

**Meeting Date:** May 21, 2020

**Subject:** Approve Resolution No. 3129: Resolution Declaring Results of School Bond Election Held on March 3, 2020

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

**Division:** Business Services

**Recommendation:** Approve Resolution No. 3129 Declaring Results of School Bond Election held on March 3, 2020.

**Background/Rationale:** On March 3, 2020, District voters passed Measure H, a Proposition 39 general obligation bond election authorizing the issuance of \$750 million of general obligation bonds. Resolution No. 3129 approves the certified Certificate of Facts Measure H received from the Sacramento County Registrar of Voters; declares that at least 55% of the votes cast were in favor of the bonds; certifies that the election proceedings were conducted in compliance with applicable law, and authorizes the Superintendent to deliver a Certificate of Election Proceedings to the Sacramento County Board of Supervisors.

**Financial Considerations:** None

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

**Documents Attached:**

1. Resolution No. 3129
2. Certificate of Facts Measure H

<p><b>Estimated Time of Presentation:</b> N/A <b>Submitted by:</b> Rose Ramos, Chief Business Officer <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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**BOARD OF EDUCATION  
OF THE  
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 3129**

**RESOLUTION DECLARING RESULTS OF SCHOOL BOND ELECTION  
HELD MARCH 3, 2020**

---

WHEREAS, by proceedings duly had and taken, a school bond election (the “election”) was held in Sacramento City Unified School District (the “District”) within the County of Sacramento (the “County”), State of California, on March 3, 2020, pursuant to a resolution and order duly passed by this Board of Education on November 21, 2019 (the “Resolution”), and notice duly given, at which election there was submitted to the electors of the District a measure authorizing the District to incur bonded indebtedness; and

WHEREAS, the Registrar of Voters of the County has duly canvassed the returns of the election as required by law and the Resolution and has filed with this Board of Education a statement of all votes cast at the election showing the whole number of votes cast in the District and the whole number of votes cast for and against said Measure H in the District and in each of the respective consolidated election precincts therein and by absent voters, and also filed, attached to said statement, an official certificate as to the correctness of said statement; and

WHEREAS, a form of certificate describing all proceedings had and taken in the election has been submitted to this Board of Education, and is on file with the Clerk of the Board;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, AS FOLLOWS:

1. All of the above recitals are true.
2. At the election, a measure for incurring bonded indebtedness was submitted to the electors of the District. The measure was summarized pursuant to Elections Code Section 13247; the official summary of the measure appears below.

“To upgrade classrooms, labs, libraries, and learning technology for quality instruction in math, science and engineering; provide modern career training centers; update older schools to meet current academic/safety standards; and acquire/repair/construct/equip school facilities shall Sacramento City Unified School District issue \$750,000,000 in bonds at legal rates, levying 5¢ per \$100 assessed value (\$35,000,000 annually) while bonds are outstanding, with citizen oversight/audits and all funds locally controlled??”

3. The certified certificate of facts of the election (“Certificate of Facts”) by the Registrar of Voters is hereby received, confirmed, approved, and entered upon the minutes of this meeting.

4. All absentee votes have been duly received and canvassed in time, form and manner as required by law.

5. The total number of votes cast for and against said measure at the election, including absentee votes, are as follows:

	<u>Bond Measure H</u>	
	<u>Yes</u>	<u>Yes</u>
Total Votes	58,241	35,006

6. At least 55% of all the votes cast at the election on said measure were in favor of said measure and this Board hereby declares said measure approved.

7. The Superintendent of Schools of the County is hereby requested to send a copy of the Certificate of Facts to the Board of Supervisors of the County.

8. All proceedings had in the premises are hereby certified by this Board, and the Superintendent of the District is hereby authorized and directed to complete, execute and deliver a Certificate of Election Proceedings (in substantially the form attached hereto as Exhibit A), to the Board of Supervisors of the County.



PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2020, by the following

vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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

Attest:

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

SECRETARY'S CERTIFICATE

I, Jorge A. Aguilar, Secretary, 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 May [7], 2020, 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; and at that meeting 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 5735 4<sup>th</sup> Avenue, Sacramento, California, a location freely accessible to members of the public, and a brief description of the 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 May, 2020.

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Jorge A. Aguilar,  
Secretary, Board of Education  
Sacramento City Unified School District

EXHIBIT A

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
CERTIFICATE OF ELECTION PROCEEDINGS  
FOR AUTHORIZATION OF SCHOOL BONDS

The undersigned Superintendent of the Sacramento City Unified School District (the “District”), on behalf of and as directed by the Board of Education of the District (the “Board of Education”), does hereby certify to the Board of Supervisors of the County of Sacramento all proceedings had for the authorization of school bonds of the District, as follows:

1. That the Board of Education at a regular meeting duly called and held on November 21, 2019, duly and regularly adopted a Resolution Ordering School Bond Election ordering an election be held on the question of authorizing school bonds to be held on March 3, 2020.

2. That on or before \_\_\_\_\_, 20\_\_, being no fewer than 88 days before the date of election, the Board of Education caused to be delivered to the Registrar of Voters (the “Registrar”) of the County of Sacramento (the “County”) and the Clerk of the Board of Supervisors of the County one or more certified copies of said Resolution Ordering School Bond Election containing specifications of the election order.

3. That within said Resolution Ordering School Bond Election, the Board of Education requested the consolidation of said bond election with such other elections as may be held on the same date in territory partly or wholly the same, and thereafter the Board of Supervisors of the County of Sacramento on \_\_\_\_\_, 20\_\_, ordered the consolidation of said school bond election with an election to be held by the County on March 3, 2020.

4. That on the date of said election, March 3, 2020, a statewide general election was scheduled to be conducted throughout the District.

5. That the Registrar conducted the election on behalf of the Board of Education pursuant to all applicable provisions of the Elections Code of the State of California, as certified by the Registrar to the Board of Education.

6. That the Board of Education, at a meeting duly called and held on \_\_\_\_\_, 20\_\_, caused an entry to be made upon its minutes showing the results of said election and declaring that at least 55% of the votes cast thereat were in favor of authorizing said school bonds.

7. That the County Superintendent has certified that he has caused to be delivered to the Board of Supervisors a copy of the Registrar's certified statement of the results of the election.

Dated: \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
[DRAFT – NOT FOR SIGNATURE]  
Superintendent of Schools  
of the Sacramento City Unified School District

**Voter Registration and Elections**

Courtney Bailey-Kanelos  
Registrar of Voters



**Divisions**

Campaign Services  
Outreach  
Precincts  
Registration  
Vote by Mail  
Voting Systems & Technology

**County of Sacramento**

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March 24, 2020

Jorge A. Aguilar, District Superintendent  
Sacramento City Unified School District  
PO Box 246870  
Sacramento, CA 95824

Dear Jorge A. Aguilar:

Enclosed is the following document pertaining to the March 3, 2020 Presidential Primary Election for Sacramento City Unified School District, Measure H:

- Certificate of Facts

The Statement of the Vote containing precinct-by-precinct results is available on our website: [www.elections.saccounty.net](http://www.elections.saccounty.net).

If you have any questions, please email our office at [voters-campaignservices@saccounty.net](mailto:voters-campaignservices@saccounty.net).

Very truly yours,

A handwritten signature in blue ink that reads "Karen Startup".

Karen Startup  
Campaign Services Manager

Enclosure

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STATE OF CALIFORNIA }  
County of Sacramento } ss.

**CERTIFICATE OF FACTS**

I, COURTNEY BAILEY KANELOS, Registrar of Voters of the County of Sacramento, State of California, do hereby certify that **Measure H** (shown below) was submitted to the known electors in Sacramento County in the **Sacramento City Unified School District** at the March 3, 2020 Presidential Primary Election.

**Sacramento City Unified School District Classroom, Lab and Technology Improvement Measure. To upgrade student classrooms, labs, libraries, and learning technology for quality instruction in math, science, arts and engineering; provide modern career training centers; update schools to meet current academic/safety standards; and acquire/repair/construct/equip school facilities shall Sacramento City Unified School District issue \$750,000,000 in bonds at legal rates, levying 5¢ per \$100 assessed value (\$35,000,000 annually) while bonds are outstanding, with citizen oversight/audits and all funds locally controlled?**

The results of the Official Canvass conducted by this office are as follows:

**YES VOTES**  
**58,241**

**NO VOTES**  
**35,006**

And that the conduct of the election and canvass of the ballots was in every respect in accordance with the election laws of the State of California.

Witness My Hand and Seal this 24th day of March, 2020.



  
COURTNEY BAILEY-KANELOS  
REGISTRAR OF VOTERS  
County of Sacramento  
State of California



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.1

**Meeting Date:** May 21, 2020

**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 March 15, 2020 through April 14, 2020

**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 March 15, 2020 through April 14, 2020

**Estimated Time:** N/A

**Submitted by:** Rose Ramos, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent

## Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B20-00785	WM BOLTHOUSE FARMS INC	FFVP GRANT 19- 20 (J.STILL ELEM/CESAR CHAVEZ)	NUTRITION SERVICES DEPARTMENT	13	5,500.00
B20-00786	KELLOGG SALES COMPANY	SNACK CRACKERS FOR THE 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	20,000.00
B20-00787	RAGLADY, INC	TERRY TOWELS FOR THE 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	1,160.00
B20-00788	Ina & Britt Baysinger	FEDERAL PROPORTIONATE SHARE	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00789	MICHELLE or ALEX AGURTO	FEDERAL PROPORTIONATE SHARE	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00790	TRISHA PENA	FEDERAL PROPORTIONATE SHARE	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00791	TONYA MATTER	FEDERAL PROPORTIONATE SHARE	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00792	Erica Gurney	FEDERAL PROPORTIONATE SHARE	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00793	Henry / Fumiko Calanchini	FEDERAL PROPORTIONATE SHARE	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00794	Zeidy Saelee	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	1,630.00
B20-00795	Veronica Espejo	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	1,630.00
B20-00796	ELORDUY, TODD OR KATHERINE	FEDERAL PROPORTIONATE SHARE (A.ELORDUY)	SPECIAL EDUCATION DEPARTMENT	01	1,380.22
B20-00797	PRODUCERS DAIRY FOODS INC	FRESH MILK FOR OPEN SITES-COVID-19 CLOSURE	NUTRITION SERVICES DEPARTMENT	13	40,000.00
B20-00798	PACIFIC MECHANICAL SERVICES	WAREHOUSE REFRIGERATION REPAIRS	NUTRITION SERVICES DEPARTMENT	13	15,000.00
B20-00799	REV ROBOTICS LLC	**BLANKET ORDER** SUPPLIES FOR ROBOTICS	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,200.00
B20-00800	Donna Shioya	FEDERAL PROPORTIONMENT 2018-19	SPECIAL EDUCATION DEPARTMENT	01	1,470.00
B20-00801	SIGNATURE GRAPHICS	0285-416 PONY EXPRESS PLYGRND-BLUEPRINTING	FACILITIES SUPPORT SERVICES	21	100.00
B20-00802	SIGNATURE GRAPHICS	0059-417 DAVID LUBIN PLYGRND-BLUEPRINTING	FACILITIES SUPPORT SERVICES	21	100.00
B20-00803	TASTY BRANDS LLC	SANDWICHES FOR NSLP PROGRAM 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	118,000.00
B20-00804	PETERSON FARMS FRESH INC	APPLESAUCE CUPS FOR 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	22,000.00
B20-00805	PRAIRIE MILLS BAKING CO LLC db a BAKE CRAFTERS FOOD CO	SANDWICHES FOR NSLP PROGRAM 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	100,000.00
B20-00806	SUN-MAID GROWERS OF CA	RAISINS FOR 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	85,665.00
B20-00807	BROOKWOOD FARMS INC	CARNITAS FOR 2019/20 SY	NUTRITION SERVICES DEPARTMENT	13	9,045.00
B20-00808	BONGARDS CREAMERIES	CHEESE STICKS FOR 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	28,000.00

\*\*\* See the last page for criteria limiting the report detail.

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

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## Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B20-00809	DEL MONTE FOODS INC	APPLESAUCE CUPS FOR 2019-20 SY	NUTRITION SERVICES DEPARTMENT	13	90,000.00
B20-00810	DIVERSIFIED FOODS INC	SHELF MILK FOR SCHOOL YEAR OF 2019/20	NUTRITION SERVICES DEPARTMENT	13	27,588.00
CHB20-00428	OFFICE DEPOT	MATLS & SUPPLIES FOR CAREER CENTER FY20	C. K. McCLATCHY HIGH SCHOOL	01	500.00
CHB20-00429	SCUSD - RAY MORGAN CO	SERNA COPIER USAGE	BUDGET SERVICES	01	2,000.00
CHB20-00430	SCUSD - US BANK CAL CARD	CAL CARD CHARGES - RAOUL BOZIO	ADMIN-LEGAL COUNSEL	01	5,000.00
CS20-00345	REED WARD	INDEPENDENT EDUCATIONAL EVALUATION	SPECIAL EDUCATION DEPARTMENT	01	2,500.00
CS20-00346	CSBA	CONSULTING SERVICE FOR BD RETREAT 11/22 & 11/23/19	BOARD OF EDUCATION	01	4,508.27
CS20-00347	A1 DRIVING SCHOOL INC	2019-20 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	29,400.00
CS20-00348	TERESA HERNANDEZ	LUTHER BURBANK ELAC SUPPORT	LUTHER BURBANK HIGH SCHOOL	01	800.00
CS20-00349	OT SCHOOL SOLUTIONS	OT SERVICES - OT SCHOOL SOLUTIONS	SPECIAL EDUCATION DEPARTMENT	01	1,500.00
CS20-00350	HANCOCK PARK & DELONG	SERVICE AGREEMENT - CONSULTING SERVICES	FACILITIES SUPPORT SERVICES	01	5,000.00
CS20-00351	TRAUMA LITERACY	TRAUMA LITERACY	GEO WASHINGTON CARVER	01	20,000.00
CS20-00353	THERAPY TRAVELERS LLC	SPEECH SERVICES -THERAPY TRAVELERS	SPECIAL EDUCATION DEPARTMENT	01	9,000.00
CS20-00354	KPFF INC	0032-409 CALEB GREENWOOD 4TH PORT-TOPO SURVEY	FACILITIES SUPPORT SERVICES	21	3,200.00
CS20-00355	STUDIOS FOR THE PERFORMING ARTS OPERATING CO	CLARA PERFORMING ARTS CLASSES	WOODBINE ELEMENTARY SCHOOL	01	10,000.00
CS20-00356	UNIVERSITY OF OREGON PBISAPPS	CICO-SWIS ANNUAL LICENSE	EQUITY, ACCESS & EXCELLENCE	01	204.17
CS20-00357	HARLEY WHITE, JR.	ARTIST IN RESIDENCY 2019-2020 (SIG)	JOHN H. STILL - K-8	01	1,800.00
CS20-00358	ALICIA HALL	ARTIST IN RESIDENCY 2019/2020 (SIG) - Choir	JOHN H. STILL - K-8	01	1,800.00
CS20-00359	COMMUNITY PARTNERS	SCALING STUDENT SUCCESS 2020-21 COMMUNITY OF PRAC	CAREER & TECHNICAL PREPARATION	01	4,500.00
P20-01809	PRODUCT DEVELOPMENT INC	SUPPLIES FOR MANUFACT. PRG - R, GREENE @JFK HS	CAREER & TECHNICAL PREPARATION	01	6,547.59
P20-02548	PERLMUTTER PURCHASING POWER	SIG - SECURITY CAMERAS	H.W. HARKNESS ELEMENTARY	01	2,227.20
P20-02647	OFFICE DEPOT	CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	4,042.24
P20-02650	BOOKS EN MORE	2019-2020 Math Instructional Materials Pt.2	SUSAN B. ANTHONY ELEMENTARY	01	92.05
P20-02651	OFFICE DEPOT	ORIENTATION STUDENT FILES	CALIFORNIA MIDDLE SCHOOL	01	4,382.63

\*\*\* See the last page for criteria limiting the report detail.

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

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## Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P20-02656	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOKS	CALIFORNIA MIDDLE SCHOOL	01	234.52
P20-02657	OFFICE DEPOT	HMS ACADEMY SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	4,547.54
P20-02658	OFFICE DEPOT	RUBERT - HMS SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	834.47
P20-02659	NASCO	HMS ACADEMY - MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,127.74
P20-02660	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES FOR SUPPLEMENTAL MATERIALS	MARK TWAIN ELEMENTARY SCHOOL	01	208.80
P20-02661	BOOKS EN MORE	BOOKS FOR CLASSROOM TEACHING	HOLLYWOOD PARK ELEMENTARY	01	2,826.22
P20-02673	RISO PRODUCTS OF SACRAMENTO	FY 19/20 Riso Maintenance Agreement	PHOEBE A HEARST BASIC ELEM.	01	465.00
P20-02676	SACRAMENTO COUNTY OFFICE OF EDUCATION	SLY PARK PARTIAL PAYMENT (INVOICE # 202213)	ISADOR COHEN ELEMENTARY SCHOOL	01	2,846.50
P20-02678	SAFETYVILLE USA	2019-20 SAFETYVILLE USA 1ST GR. 12/13/19	SUSAN B. ANTHONY ELEMENTARY	01	180.00
P20-02679	AWARDS, TROPHIES 'N MORE	CONF. COMPLETED ORDER - TROPHIES FOR ROTC	LUTHER BURBANK HIGH SCHOOL	01	1,015.22
P20-02680	SACRAMENTO ZOOLOGICAL SOCIETY	FIELD TRIP ADMISSION TO SAC ZOO KINDERGARTEN 2020	BG CHACON ACADEMY	09	420.00
P20-02683	FINANCIAL CREDIT NETWORK INC	COLLECTIONS E. KEMBLE PRE SCH - FIRE INSPECTION	CHILD DEVELOPMENT PROGRAMS	12	264.00
P20-02684	CDW GOVERNMENT	Lap Top for Director of ECB	EMPLOYEE COMPENSATION	01	1,099.21
P20-02685	CDW GOVERNMENT	COMPUTER FOR INTERNAL AUDIT	INTERNAL AUDIT	01	1,862.00
P20-02690	GARAGE CHAMPS	MLA/WLA UNIFORMS	YOUTH DEVELOPMENT	01	957.48
P20-02691	ENABLE MART	OPTIMA JOYSTICK - AT LOW INCIDENCE	SP ED - TECHNOLOGIST	01	397.81
P20-02696	CHIO SAEPHANH	LSJ ACADEMY "JUST MERCY" MOVIE SCREENING	LUTHER BURBANK HIGH SCHOOL	01	906.00
P20-02697	CDW GOVERNMENT	CHROMEBOOKS FOR DISTANCE LEARNING	PURCHASING SERVICES	21	5,110,200.00
P20-02701	CURRICULUM ASSOCIATES LLC	CURRICULUM ASSOCIATES LLC 2019-20	SUSAN B. ANTHONY ELEMENTARY	01	15,320.00
P20-02702	FRANKLIN COVEY CLIENT SALES	: TREAT AS CONFIRMING - LEADER IN ME MEMBERSHIP	JOHN CABRILLO ELEMENTARY	01	10,350.00
P20-02704	CALIFORNIA PROPERTY RECORD	ASSET TAGS FOR CHROMEBOOKS	PURCHASING SERVICES	21	2,528.75
P20-02709	BRIAN MITCHELL	HAMILTON TICKETS - MITCHELL	SUTTER MIDDLE SCHOOL	01	5,488.00
P20-02710	Angela Sutherland	THERAPEUTIC VISIT REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	940.48
P20-02711	CDW GOVERNMENT	NON LI AT FOR HHI STUDENTS	SPECIAL EDUCATION DEPARTMENT	01	794.28
P20-02712	PSAT NMSQT	TREAT AS CONFIRMING: PSAT TESTS	C. K. McCLATCHY HIGH SCHOOL	01	3,806.00

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## Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P20-02713	NORTHSTAR AV	LCD LAMPS	LUTHER BURBANK HIGH SCHOOL	01	788.44
P20-02714	SCHOOL NURSE SUPPLY INC	BANDAIDS	SEQUOIA ELEMENTARY SCHOOL	01	96.53
P20-02715	STEVEN BOETTNER	REIMBURSE MUSIC TEACHER	ROSEMONT HIGH SCHOOL	01	699.98
P20-02716	DELTA WIRELESS INC	RADIOS	ROSEMONT HIGH SCHOOL	01	948.81
P20-02717	GRAPHIC PROMOTIONS	UNIFORM SHIRTS/FOR NS STAFF	NUTRITION SERVICES DEPARTMENT	13	1,091.60
P20-02719	TRIMARK ECONOMY RESTAURANT FIX TURES	INSULATED FOOD CARRIERS TO DISTRIBUTE HOT FOOD	NUTRITION SERVICES DEPARTMENT	13	12,789.00
P20-02720	CVGS	LEO DA VINCI GLASS REPLACEMENT	FACILITIES MAINTENANCE	01	4,580.08
P20-02721	AMERICAN EAGLE ENTERPRISES	8 UNITS OF 8 ROW HUSSEY BLEACHERS	WEST CAMPUS	01	2,950.00
P20-02722	Indieflix Group, INC.	MHAT-ANGST SCREENING	INTEGRATED COMMUNITY SERVICES	01	650.00
P20-02723	CITY OF SACRAMENTO REVENUE DIV ISION	Fire Prevention Invoice	THE MET	09	141.00
P20-02724	PERLMUTTER PURCHASING POWER	NEW SECURITY CAMERAS FOR CAMPUS	JOHN CABRILLO ELEMENTARY	01	13,273.84
P20-02725	CVGS	GLASS FOR VARIOUS SITES	FACILITIES MAINTENANCE	01	4,330.08
P20-02726	SACRAMENTO COUNTY OFFICE OF ED UCATION	PARTICIPATION AT SLY PARK FEBRUARY 24- 28, 2020	ABRAHAM LINCOLN ELEMENTARY	01	5,320.00
P20-02727	J P CUMMINGS INC	DIPLOMAS FOR THE JFK GRADUATION - 2020	JOHN F. KENNEDY HIGH SCHOOL	01	1,339.20
P20-02728	KOMBAT SOCCER	SOCCER UNIFORMS AND EQUIPMENT	JOHN F. KENNEDY HIGH SCHOOL	01	1,521.09
P20-02729	ELIZABETH GHIORSO	ELIZABETH GHIORSO - CONFIRMED	GEO WASHINGTON CARVER	01	112.73
P20-02730	PERLMUTTER PURCHASING POWER	TO REPAIR/REPLACE SECURITY CAMERAS	ALBERT EINSTEIN MIDDLE SCHOOL	01	8,419.14
P20-02731	REGINALD BROWN	REIMBURSEMENT FOR REGINALD BROWN	JOHN H. STILL - K-8	01	640.00
P20-02732	FRANKLIN COVEY CLIENT SALES	LEADER IN ME MEMBERSHIP FOR 20-21 SCHOOL YEAR	ELDER CREEK ELEMENTARY SCHOOL	01	15,500.00
P20-02733	HERFF JONES INC	Diploma Covers Invoice #1001333	THE MET	09	483.54
P20-02734	ZYTECH SOLUTIONS INC	REPAIR OF HP PROBOOK	ALICE BIRNEY WALDORF - K-8	01	99.17
P20-02735	Monica & Justin McCoy	SETTLEMENT PAYMENT OAH 2019080302	SPECIAL EDUCATION DEPARTMENT	01	4,375.00
P20-02736	BATTERY SYSTEMS # 07	CUSTODIAN BATTERIES (2ND ORDER)	ROSEMONT HIGH SCHOOL	01	789.83
P20-02737	AMS.NET INC c o FREMONT BANK	BARRACUDA RENEWAL, 4/8/20 - 4/7/21	INFORMATION SERVICES	01	1,686.06
P20-02738	CDW GOVERNMENT	CJA PRINTER AND TONER	C. K. McCLATCHY HIGH SCHOOL	01	569.21
P20-02739	IVS COMPUTER TECHNOLOGIES	SERVICE CALL AND PARTS	GOLDEN EMPIRE ELEMENTARY	01	350.98

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**Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P20-02740	IVS COMPUTER TECHNOLOGIES	PARTS AND INSTALLATION	GOLDEN EMPIRE ELEMENTARY	01	303.38
P20-02743	OFFICE DEPOT	OFFICE SUPPLY	INTEGRATED COMMUNITY SERVICES	01	30.02
P20-02744	COLLEGE ENTRANCE EXAMINATION B OARD	Instructional Material for the PSAT	THE MET	09	51.00
P20-02750	FRANKLIN COVEY CLIENT SALES	TREAT AS CONFIRMING-LEADER IN ME TEACHER TRAINING	JOHN CABRILLO ELEMENTARY	01	5,664.88
P20-02764	FLINN SCIENTIFIC INC	HMS ACADEMY MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	532.75
P20-02768	SCHOLASTIC, INC. ORDER DESK	CLASSROOM RESOURCE BOOKS	LUTHER BURBANK HIGH SCHOOL	01	830.42
P20-02769	SCHOLASTIC, INC. ORDER DESK	CLASSROOM RESOURCE BOOKS	LUTHER BURBANK HIGH SCHOOL	01	415.21
P20-02770	SCUSD ROEBBELEN CONTRACTING ES CROW ACCT 8785568688	0525-434 JFK CORE ACAD RENO-RETENTION ESCROW	FACILITIES SUPPORT SERVICES	21	746,471.30
P20-02771	JM ENVIRONMENTAL INC	HOMELESS CAMP TRASH & BIO DEBRIS ABATEMENT	FACILITIES SUPPORT SERVICES	01	6,900.00
P20-02772	TROXELL COMMUNICATIONS INC ATT N: BILL PITZNER	SERNA TRAINING ROOMS PROJECTORS RETROFIT/UPGRADES	FACILITIES MAINTENANCE	01	6,236.11
P20-02774	DTSC ACCOUNTING OFFICE	0810-428 NUT SERV PHASE 2-DTSC ANNUAL FEES	FACILITIES SUPPORT SERVICES	21	2,479.65
P20-02775	PITNEY BOWES INC	CHECK PRINTER MAINT AGREEMENT: 3/22/20 - 3/21/21	INFORMATION SERVICES	01	1,967.96
P20-02776	SACRAMENTO METROPOLITAN AIR QUALITY MANAGEMENT DISTRICT	BOILER OPERATIONAL PERMIT FEES	FACILITIES MAINTENANCE	01	29,376.00
P20-02777	DIABLO BOILER & STEAM INC	BOILER TESTING, VARIOUS SITES - HVAC SHOP	FACILITIES MAINTENANCE	01	9,660.00
P20-02778	SACRAMENTO BEE SUBSCRIPTION AC COUNTING	FACILITIES VARIOUS JOB POSTINGS	FACILITIES MAINTENANCE	01	3,239.00
P20-02779	AMAZON CAPITAL SERVICES	PENS FOR COMPUTERS/DISTANT LNG	PURCHASING SERVICES	01	86.00
P20-02780	HERC RENTALS INC	9 LIGHT TOWERS FOR FOOTBALL FIELD	HIRAM W. JOHNSON HIGH SCHOOL	01	28,533.38
P20-02781	TECHSMITH	SNAGIT 3 YEAR LICENSE RENEWAL	BUSINESS SERVICES	01	689.67
<b>Total Number of POs</b>			<b>117</b>	<b>Total</b>	<b>6,793,385.75</b>

**Fund Recap**

Fund	Description	PO Count	Amount
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**Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\***

**Fund Recap**

<b>Fund</b>	<b>Description</b>	<b>PO Count</b>	<b>Amount</b>
01	General Fund	90	351,107.91
09	Charter School	4	1,095.54
12	Child Development	1	264.00
13	Cafeteria	15	575,838.60
21	Building Fund	7	5,865,079.70
		<b>Total</b>	<b>6,793,385.75</b>

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Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\*

## PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B20-00241	2,100.00	01-4320	General Fund/Non-Instructional Materials/Su	2,400.00-
B20-00276	3,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B20-00283	500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00-
B20-00286	.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00-
B20-00290	3,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
B20-00291	.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00-
B20-00345	1,500.00	01-5610	General Fund/Equipment Rental	2,000.00-
B20-00395	26,400.00	01-4332	General Fund/Oil	4,427.76
B20-00463	7,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	1,000.00
		13-5690	Cafeteria/Other Contracts, Rents, Leases	4,000.00
			Total PO B20-00463	5,000.00
B20-00477	1,000.00	01-4320	General Fund/Non-Instructional Materials/Su	4,500.00-
B20-00505	23,000.00	01-5800	General Fund/Other Contractual Expenses	1,945.64
		13-5800	Cafeteria/Other Contractual Expenses	3,000.00
			Total PO B20-00505	4,945.64
B20-00514	4,500.00	13-5800	Cafeteria/Other Contractual Expenses	2,500.00
B20-00525	1,700.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
B20-00526	1,000.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
B20-00534	1,975.65	01-5831	General Fund/Transportation-Parent Contract	500.00
B20-00580	66.72	01-4310	General Fund/Instructional Materials/Suppli	533.28-
B20-00583	.00	01-5800	General Fund/Other Contractual Expenses	1,500.00-
B20-00657	32,700.00	13-4710	Cafeteria/Food	13,412.50-
B20-00658	115,000.00	13-4710	Cafeteria/Food	68,000.00
B20-00659	55,000.00	13-4710	Cafeteria/Food	10,000.00
B20-00660	43,500.00	13-4710	Cafeteria/Food	8,500.00
B20-00669	51,300.00	13-4710	Cafeteria/Food	10,823.50-
B20-00672	465,000.00	13-4710	Cafeteria/Food	435,000.00
B20-00676	108,000.00	13-4710	Cafeteria/Food	40,000.00
B20-00685	22,000.00	13-4710	Cafeteria/Food	10,000.00
B20-00686	140,000.00	13-4710	Cafeteria/Food	50,000.00
B20-00703	643.49	01-4310	General Fund/Instructional Materials/Suppli	56.51-
B20-00725	60,000.00	13-4710	Cafeteria/Food	50,000.00
B20-00727	33,642.50	13-4710	Cafeteria/Food	10,000.00
B20-00779	40,000.00	13-4710	Cafeteria/Food	20,000.00
CHB20-00129	21,755.34	01-4310	General Fund/Instructional Materials/Suppli	5,244.66-
CHB20-00333	11,500.00	01-4310	General Fund/Instructional Materials/Suppli	2,459.06
CS19-00428	171,000.00	01-5800	General Fund/Other Contractual Expenses	.00

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Includes Purchase Orders dated 03/15/2020 - 04/14/2020 \*\*\*

PO Changes (continued)

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
CS20-00065	1,801,217.00	01-5450	General Fund/All Other Insurance	111,831.00
		01-5800	General Fund/Other Contractual Expenses	971,019.00
			Total PO CS20-00065	1,082,850.00
CS20-00145	50,000.00	01-5100	General Fund/Subagreements for Services abo	25,000.00
		01-5800	General Fund/Other Contractual Expenses	15,000.00
			Total PO CS20-00145	40,000.00
CS20-00244	2,880.00	21-6280	Building Fund/Construction Testing	880.00
CS20-00272	1,500.00	01-5800	General Fund/Other Contractual Expenses	9,000.00-
CS20-00279	1,950.00	01-5800	General Fund/Other Contractual Expenses	2,880.00-
N19-00055	892,546.04	01-5100	General Fund/Subagreements for Services abo	92,546.04
P20-02627	3,476.28	01-5832	General Fund/Transportation-Field Trips	1,054.56
			<b>Total PO Changes</b>	<b>1,885,312.61</b>

Information is further limited to: (Minimum Amount = (999,999.99))

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