



BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Christina Pritchett, President (Trustee Area 3)
Leticia Garcia, Vice President (Trustee Area 2)
Chinua Rhodes, Second Vice President (Trustee Area 5)
Lisa Murawski (Trustee Area 1)
Jamee Villa (Trustee Area 4)
Darrel Woo (Trustee Area 6)
Lavinia Grace Phillips (Trustee Area 7)
Jacqueline Zhang, Student Member

Thursday, February 3, 2022

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

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

AGENDA

2021/22-20

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 may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the URL <https://tinyurl.com/BoardMeetingFeb3>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Individual public comment shall be presented to the Board orally for no more than two minutes, or other time determined by the Board on each agenda item. Public comments submitted in writing will not be read aloud, but will be provided to the Board in advance of the meeting and posted on the District's website. The Board shall allow a reasonable time for public comment on each agenda item, not to exceed 15 minutes in length, including communications and organizational reports. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments. Speakers will be called sequentially until there is no speaker coming forward on the agenda item or the amount of time allocated for the agenda item has elapsed, whichever occurs first.

3.0 CLOSED SESSION

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

- 3.1 *Government Code 54956.9 - Conference with Legal Counsel:
a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Three Potential Cases)*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Pam Manwiller)*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Government Code 54957 – Public Employee Appointment
a) Principal, Bret Harte Elementary School
b) Chief Communications Officer*
- 3.5 *Government Code 54956.8—Conference with Real Property Negotiators:
Property: 2718 G Street, Sacramento, CA
Agency Negotiator: Superintendent or designee
Negotiating Parties: SCUSD and Mogavero/Bardis Homes
Under Negotiation: Price and Terms*
- 3.6 *Government Code 54957 - Public Employee Performance Evaluation
a) Superintendent*

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 – Westin Kellogg, a 1st Grade student from Martin Luther King K-8 School to be introduced by Member Woo*

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

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

6:15 p.m. **7.0 PUBLIC COMMENT**

15 minutes

Public comment may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the URL <https://tinyurl.com/BoardMeetingFeb3>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Individual public comment shall be presented to the Board orally for no more than two minutes or other time determined by the Board, on each agenda item. Public comments submitted in writing will not be read aloud, but will be provided to the Board in advance of the meeting and posted on the District’s website. The Board shall allow a reasonable time for public comment on each agenda item, not to exceed 15 minutes in length, including communications and organizational reports. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments. Speakers will be called sequentially until there is no speaker coming forward on the agenda item or the amount of time allocated for the agenda item has elapsed, whichever occurs first.

8.0 SPECIAL PRESENTATION

6:30 p.m.

- | | | |
|-----|---|--|
| 8.1 | <i>Resolution No. 3247: Black History Month, February 2022 (Chinua Rhodes)</i> | Action
5 minute presentation
5 minute discussion
(Roll Call Vote) |
| 8.2 | <i>Update on Mandatory COVID-19 Vaccine for Eligible, Non-Exempt Students and Staff (Bob Lyons and Victoria Flores)</i> | Information
15 minute presentation
20 minute discussion |
| 8.3 | <i>Independent Audit Report for the Fiscal Year Ended June 30, 2021, Submitted by Crowe LLP (Rose Ramos)</i> | Information
10 minute presentation
15 minute discussion |
| 8.4 | <i>Trustee Area Redistricting – Full Demographic Presentation with Map Options (Ken Reynolds)</i> | Information
15 minute presentation
15 minute discussion |
| 8.5 | <i>2022-2023 January Governor’s Budget Proposal Update (Rose Ramos)</i> | Information
20 minute presentation
20 minute discussion |

9:00 p.m.

9.0 COMMUNICATIONS

- | | | |
|-----|---|--|
| 9.1 | <i>Employee Organization Reports:</i> | Information |
| | <ul style="list-style-type: none"> ▪ SCTA ▪ SEIU ▪ TCS ▪ Teamsters ▪ UPE | <ul style="list-style-type: none"> SCTA – 15 minutes SEIU – 3 minutes TCS – 3 minutes Teamsters – 3 minutes UPE – 3 minutes |

9:27 p.m.	9.2 District Advisory Committees:	Information 3 minutes each
	<ul style="list-style-type: none"> ▪ Community Advisory Committee ▪ District English Learner Advisory Committee ▪ Local Control Accountability Plan/Parent Advisory Committee ▪ Student Advisory Council ▪ African American Advisory Board 	
9:42 p.m.	9.3 Superintendent's Report (Jorge A. Aguilar)	Information 5 minutes
9:47 p.m.	9.4 President's Report (Christina Pritchett)	Information 5 minutes
9:52 p.m.	9.5 Student Member Report (Jacqueline Zhang)	Information 5 minutes
9:57 p.m.	9.6 Information Sharing By Board Members	Information 10 minutes
10:07 p.m.	10.0 CONSENT AGENDA	Action 2 minutes (Roll Call Vote)

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

10.1 Items Subject or Not Subject to Closed Session:

- 10.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Rose F. Ramos)
- 10.1b Approve Personnel Transactions (Cancy McArn)
- 10.1c Approve Appointment of Bond Oversight Committee Member for Measures Q and R (Rose Ramos)
- 10.1d Approve Revised Joint Venture and License Agreement Between Sacramento City Unified School District and La Familia Counseling Center, Inc. (Rose Ramos)
- 10.1e Approve Annual Adjustment to Bid Threshold per Public Contract Code §20111 (Rose Ramos)
- 10.1f Approve Minutes of the December 16, 2021, Board of Education Meeting (Jorge A. Aguilar)

10.1g Approve Resolution No. 3248: Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953 (Anne Collins)

10:09 p.m. **11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS** **Receive Information**

11.1 Business and Financial Information:

- Enrollment and Attendance Report, Month 3, Ending Friday, November 19, 2021 (Rose Ramos)

10:12 p.m. **12.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ February 17, 2022, 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting
- ✓ March 3, 2022 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Workshop Meeting

10:15 p.m. **13.0 ADJOURNMENT**

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item

Meeting Date: February ,

Subject: Resolution No. 3247: Black History Month, February 2022

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

Division: Board Office

Recommendation: Approve Resolution No. 3247 Recognition of Black History Month, February

Background/Rationale: February has been designated as National Black History Month. The Resolution recognizes the importance of culturally relevant curriculum that outlines the contributions of Black history and communities. SCUSD must strive to develop a deeper understanding of the disproportionate hardships many Black students and community members face in today's society, and will continue addressing such disparities through thoughtful and holistic policy, programming, information sharing, and outcomes in order to move towards greater equity in our educational system and the greater community.

Financial Considerations: None

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

Documents Attached:

Resolution No. 3247 to be provided prior to February, 2022

Estimated Time of Presentation 10 minutes
Submitted by: Chinua Rhodes, Board Vice President
Approved by: Corie A. A. A. A., Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

RESOLUTION NO. 3247:

RECOGNITION OF NATIONAL BLACK HISTORY MONTH, FEBRUARY 2022

WHEREAS, the first event to recognize and celebrate Black history occurred during a week in February in 1926, encompassing the birthdays of Abraham Lincoln and Frederick Douglass, two key figures in the history of African Americans; and

WHEREAS, in 1976 the week-long celebration was extended to the entire month of February; and

WHEREAS, Thurgood Marshall, first African American U.S. Supreme Court member stated : “In recognizing the humanity of our fellow beings, we pay ourselves the highest tribute.” and

WHEREAS, National Black History Month is a national tradition established in response to the inadequate and often times biased depiction of black history and African American communities in history books and schools curricula ; and

WHEREAS, African Americans helped develop our nation, in was recognized, unrecognized, and unrecorded; and

WHEREAS, the contributions of African American citizens, scientists, inventors, educators, farmers, homemakers, elected officials, clergy, entertainers, athletes, and explorers of earth and sky, have been recognized annually during National Black History Month; and

WHEREAS, African American citizens have participated, and continue to, in every American effort to secure, protect, and maintain the essence and substance of American democracy; and

WHEREAS, National Black History Month is a vehicle for culturally-relevant activities and scholarship at Sacramento City Unified School District to focus ways to close health, opportunity, and opportunity gaps for black students, employees, and families; and

WHEREAS, not only during the month of February, but throughout the remainder of this year, it is important that Sacramento City Unified School District seek to understand how to thoughtfully and holistically address African American disparities in educational

outcomes, degree and certificate completion, and diversity hiring in order to move towards greater equity in our educational system and the larger community;

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School

District Board of Education does hereby recognize the month of February as Black History Month and supports the important work and services provided by campus staff, managers, administrators, and residents throughout the District and across the nation;

BE IT FURTHER RESOLVED that the Board of Education will encourage all staff and members of the community to recognize and celebrate National Black History Month through culturally relevant activities and programming.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 3rd day of February, 2022, by the following vote:

AYES: ____ NOES: ____ ABSTAIN: ____ ABSENT: ____

ATTESTED TO:

_____ Christina Pritchett

President of the Board of Education

_____ Jorge A. Aguilar

Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 000

Meeting Date: February 0, 0000

Subject: Update on Mandatory COVID-19 Vaccination for Eligible, Non-Exempt Students and Staff

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

Recommendation: A

Background/Rationale: The purpose of this item is to provide an update on the implementation of the board resolution presented at the October 00, 0000 board meeting regarding COVID-19 vaccinations for eligible, non-exempt students and staff.

Financial Considerations: Potential costs include monitoring and enforcing vaccinations and/or testing to ensure compliance with requirements. Any exclusion of eligible students for failure to comply with requirements and potential use of Independent Study could result in loss of ADA funding.

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

Documents Attached: A

Estimated Time of Presentation 00 minutes
Submitted by: Victoria Flores, Director III, Student Support and Health Services
Approved by Corie A. Aular, Superintendent

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2021

Submitted by Crowe LLP

February 3, 2022



I. OVERVIEW/HISTORY:

Per Education Code section 41020, each year districts are required to conduct an annual audit of funds under the jurisdiction of the Governing Board by December 15. Due to the COVID-19 pandemic, the State of California extended the deadline for the 2020-21 audit report due date until January 31, 2022.

The firm of Crowe LLP audited the financial statements of the district for the year ended June 30, 2021. The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation and internal controls.

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

Staff and Crowe LLP will present the 2020-21 audit report at the February 3, 2022 Board Meeting.

II. DRIVING GOVERNANCE:

- Education Code section 41020 outlines the requirements for the annual audit; scope of examination; licensing requirements and other limitations; contents of auditor's report; corrections; certification.
- Education Code section 41020.3 states that by January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor and any description of correction or plans to correct any exceptions or management letter issue. Due to the COVID-19 pandemic, the State of California extended the deadline for the 2020-21 audit report due date until February 28, 2022.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2021

Submitted by Crowe LLP

February 3, 2022



III. BUDGET:

The cost of the annual audit for the year ending June 30, 2021 was \$139,500. This is a General Fund expenditure.

IV. GOALS, OBJECTIVES AND MEASURES:

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

V. MAJOR INITIATIVES:

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

VI. RESULTS:

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

VII. LESSONS LEARNED/NEXT STEPS:

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2021

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2021

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Emphasis of Matter - Management's Plan

As discussed in Note 13 of the financial statements, the District has suffered from declining student enrollment and attendance percentages, cost pressures related to escalating pension and healthcare costs and costs associated with Special Education program and facilities requirements and significant deficit spending in the General Fund. Management's plan in regard to these matters is described in Note 13. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This resulted in a restatement of the beginning governmental activities net position and the beginning aggregate remaining fund information fund balance totaling \$1,427,892. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 14 and the Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, the Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability and Related Ratios, the Schedule of the District's Contributions – OPEB, the Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 61 to 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

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

(Continued)

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2022 on our consideration of Sacramento City Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sacramento City Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sacramento City Unified School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Crowe LLP". The signature is written in a cursive, slightly stylized font.

Crowe LLP

Sacramento, California
January 27, 2022

Management’s Discussion and Analysis

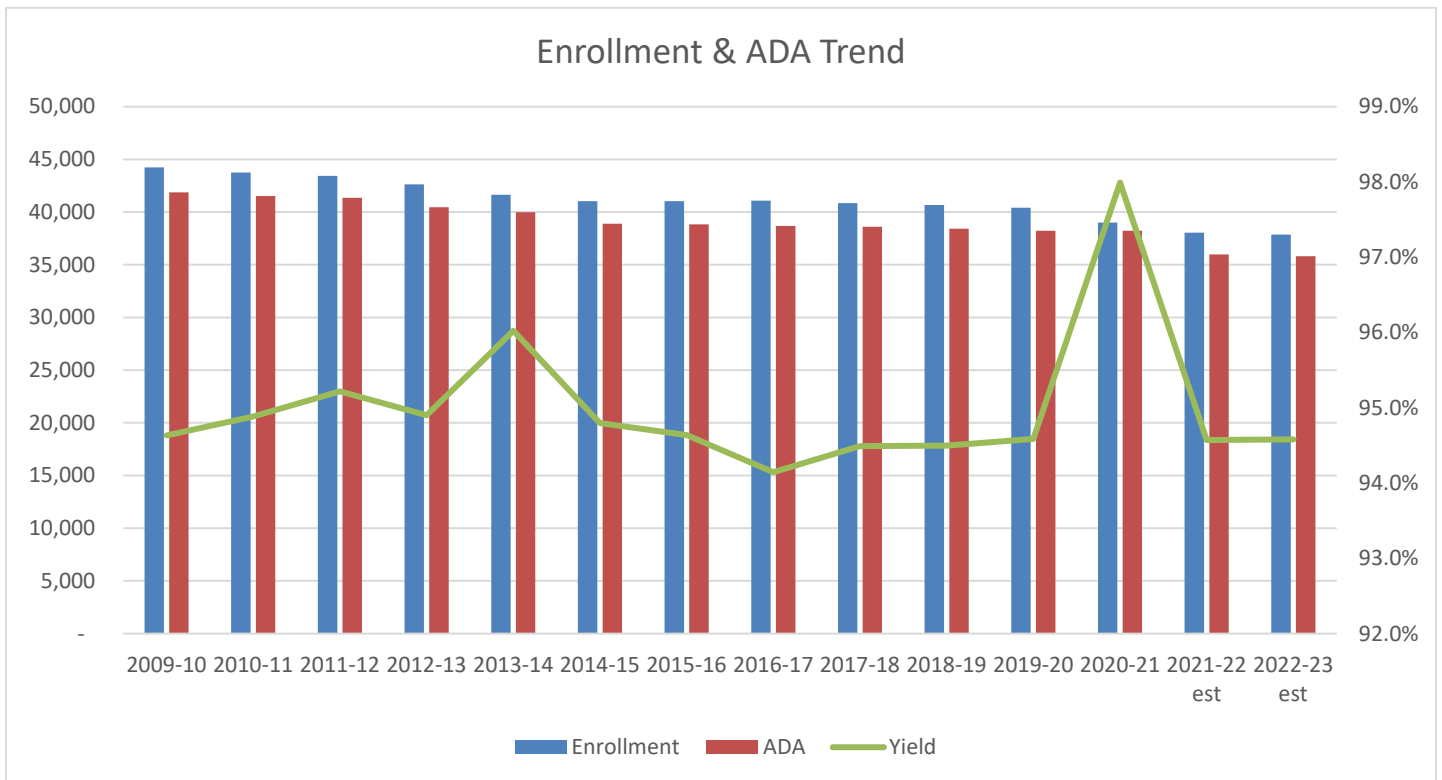
The Management’s Discussion and Analysis (MD&A) Section of the audit report is District management’s overall view of the District’s financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by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

District Overview

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

For fiscal year 2020-21, the District operated forty-two elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two special education centers, two adult education centers, fifteen charter schools (including five district operated charter schools), and forty-eight preschool classrooms.

The graph below shows the District’s enrollment trend, net of charter school enrollment. The District’s enrollment and average daily attendance (ADA) continue to decline year over year. The District is funded based on its ADA, which is tracked daily with staff following up on areas of concern. The District averages approximately 95% ADA to enrollment.



COVID-19 Impacts

On March 13, 2020, California Governor Gavin Newsom issued Executive Order N-26-20, proclaiming a State of Emergency to exist in California as a result of the threat of the COVID-19 virus. On June 29, 2020, the Governor signed Senate Bill 98, amending apportionment rules for the 2020-21 school year. For the purposes of school district funding for fiscal year 2020-21, under SB 98 the Average Daily Attendance (ADA) for the 2020-21 school year was based on the 2019-20 reported ADA. Due to the ongoing COVID-19 pandemic, the district began the 2020-21 school year in the remote learning model and did not return to in person instruction until April 2021. As a result, the district experienced one-time savings in operating costs. While one-time savings, SB 98 and Federal COVID related funding sources have provided relief to school districts, and the short-term and long-term impacts of the COVID-19 outbreak are unknown as the situation continues to evolve.

Governance

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

Strategic Plan and Guiding Principle

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

The District's Mission:

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

The District's Vision:

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

The District's Core Values:

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

The District's Goals:

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

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

Overview of the Financial Statements

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

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

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

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

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

These two financial statements start on page 15.

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

District-wide Financial Condition

The Statement of Net Position is a district-wide financial statement that reports all that the District owns (assets) and owes (liabilities). The District displays the book value of all district assets including buildings, land and equipment, and related depreciation, in this financial statement. Land is accounted for at purchase cost, not market value, and is not depreciated. Many school sites have low values because the District acquired the land many decades ago. School buildings are valued at their historical construction cost less depreciation. Comparative financial information as of June 30 from the Statement of Net Position is summarized in the following table:

	June 30 2021	June 30, 2020	Variance	% Diff
Capital Assets	\$644,996,247	\$634,742,766	\$10,253,481	2%
Other Assets	\$374,139,484	\$318,570,580	\$55,568,904	17%
Total Assets	\$1,019,135,731	\$953,313,346	\$65,822,385	7%
Deferred Outflows of Resources	\$194,852,094	\$210,452,896	(\$15,600,802)	-7%
Current and Other Liabilities	\$119,959,555	\$73,558,105	\$46,401,450	63%
Long-Term Liabilities	\$1,380,986,742	\$1,663,304,598	(\$282,317,856)	-17%
Total Liabilities	\$1,500,946,297	\$1,736,862,703	(\$235,916,406)	-14%
Deferred Inflows of Resources	\$448,594,060	\$254,121,097	\$194,472,963	77%
Net Investment in Capital Assets (net of related debt)	\$155,836,813	\$147,137,588	\$8,699,225	6%
Restricted Net Position	\$109,386,515	\$60,141,603	\$49,244,912	82%
Unrestricted Net Position	(\$1,000,775,860)	(\$1,034,496,749)	\$33,720,889	3%
Total Net Position	(\$735,552,532)	(\$827,217,558)	\$91,665,026	11%

At the end of fiscal year 2020-21, the District had a total value of \$1,308,166,257 in capital assets. Capital assets include land, buildings, site improvements, equipment and work in progress. Total accumulated depreciation amounted to \$663,170,010. Net capital assets totaled \$644,996,247, an increase of \$10,253,481 from prior year. Current and other liabilities include accounts payable, unpaid self-insurance claims and unearned revenue. The District ended the year with a total of \$1,500,946,297 in outstanding obligations, which was a decrease of \$235,916,406 over the prior year. The primary reason for the decrease in liabilities was a decrease of \$250,168,760 in net OPEB liability.

District-wide Financial Condition (Continued)

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

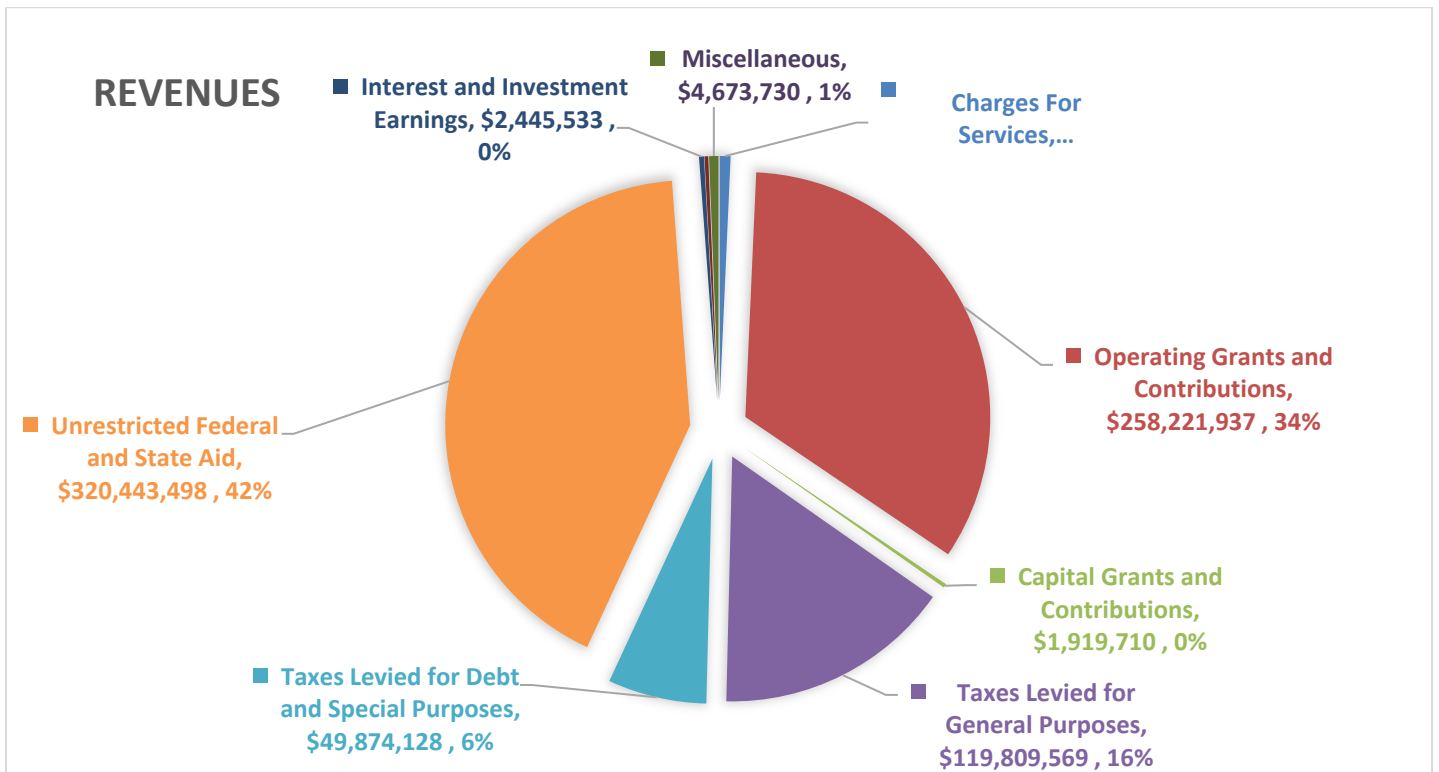
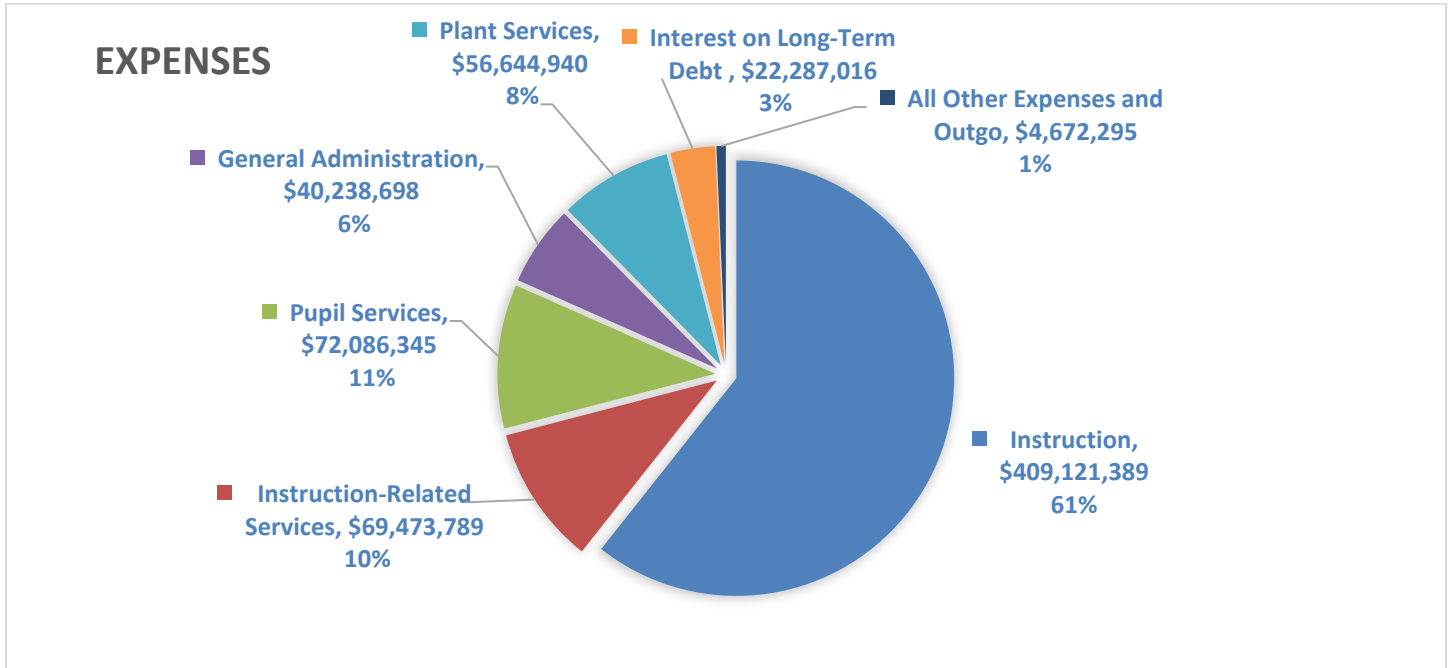
	June 30, 2021	June 30, 2020	Variance	% Diff
Expenses				
Governmental Activities:				
Instruction	\$409,121,389	\$404,009,047	\$5,112,342	1%
Instruction-Related Services	\$69,473,789	\$74,907,523	(\$5,433,734)	-7%
Pupil Services	\$72,086,345	\$76,687,871	(\$4,601,526)	-6%
General Administration	\$40,238,698	\$27,513,618	\$12,725,080	46%
Plant Services	\$56,644,940	\$57,996,921	(\$1,351,981)	-2%
Interest on Long-Term Debt	\$22,287,016	\$23,461,485	(\$1,174,469)	-5%
All Other Expenses and Outgo	\$4,672,295	\$5,383,065	(\$710,770)	-13%
Total Governmental Activity Expenses	\$674,524,472	\$669,959,530	\$4,564,942	1%

Revenues				
Charges For Services	\$5,422,128	\$7,711,938	(\$2,289,810)	-30%
Operating Grants and Contributions	\$258,221,937	\$171,956,963	\$86,264,974	50%
Capital Grants and Contributions	\$1,919,710	\$0	\$1,919,710	0%
Taxes Levied for General Purposes	\$119,809,569	\$113,311,579	\$6,497,990	6%
Taxes Levied for Debt and Special Purposes	\$49,874,128	\$63,160,559	(\$13,286,431)	-21%
Unrestricted Federal and State Aid	\$320,443,498	\$332,180,511	(\$11,737,013)	-4%
Interest and Investment Earnings	\$2,445,533	\$3,775,001	(\$1,329,468)	-35%
Interagency Revenues	\$1,951,373	\$2,314,622	(\$363,249)	-16%
Special and Extraordinary Items	\$0	\$0	\$0	0%
Miscellaneous	\$4,673,730	\$6,706,201	(\$2,032,471)	-30%
Total Revenues	\$764,761,606	\$701,117,374	\$63,644,232	9%

Change in Net Position	\$90,237,134	\$31,157,844	\$59,079,290	190%
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District-wide Financial Condition (Continued)

The District overall experienced a \$90,237,134 increase in net position. Total revenues increased by 9% or \$63,644,232 from the 2019-20 fiscal year primarily due to an increase in operating grants and contributions. Total expenditures increased by 1% or \$4,564,942 from the 2019-20 fiscal year. The slight increase in expenditures is primarily due to an increase in General Administration costs.



Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. A fund consists of a self-balancing set of accounts that the District uses to track specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as cafeteria funds) or to show that it is properly using certain revenues (such as community facility funds).

The District has three kinds of funds:

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

General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1. Over the course of the year, the District's budget is revised several times to account for revised and new categorical funding appropriations and related expenditures, and to update budgets for prior year carryover amounts. The budget may also be revised to reflect mid-year changes to the State Budget which affect district funding. Additionally, the District is required to prepare expenditure reports and must include multi-year projections at least twice a year. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2021:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$613,800,230	\$721,864,869	\$626,752,179
Total Expenditures	\$642,020,473	\$616,677,856	\$591,568,014
Total Other Financing Sources/(Uses)	\$1,816,400	\$1,750,228	(\$2,326,059)

The net revenue increase of \$108,064,639 between Adopted Budget and Year End Budget is due to an increase in Federal and State Revenue due to the recognition of COVID related funding sources.

The net decrease to the total expenditure budget between Adopted and Year End Budget was \$25,342,617, primarily due to one time savings including a \$39M decrease in books and supplies.

Actual revenues were \$95,112,689, or 13.18% below the Year End Budget, due primarily to change in the recognition of COVID related funding sources as directed by the California Department of Education. Actual expenditures were \$25,109,842 or 4.07% below Year End Budget due to one time savings in multiple categories as a result of the COVID-19 pandemic.

The following table summarizes the General Fund financial statements for the year ended June 30, 2021:

Total Revenues	\$626,752,179
Total Expenditures	\$591,568,014
Total Other Financing Sources/ (Uses)	(\$2,326,059)
Net Change	\$32,858,106

District Reserves and Net Ending Balance

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

The District also has the option of committing or assigning the ending balance. Committing funds requires the Board of Education to designate the funds for any purpose by a majority vote at a Board meeting. Once the funds are committed, the amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraints for the committed funds. The Board has not taken any action in 2020-21 to commit funds. Assigned ending balances are constrained by the District's intent but are neither restricted nor committed. An example of assignment is designating the ending balance to be used for a future textbook adoption.

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

Ending Fund Balances	June 30, 2021	June 30, 2020	Difference
Fund 01 General	\$125,906,717	\$93,048,612	\$32,858,106
Fund 08 Student Activity Fund	\$1,219,952	\$1,427,892	(\$207,940)
Fund 09 Charter Schools	\$6,381,614	\$3,975,367	\$2,406,248
Fund 11 Adult Education	\$801,095	\$353,245	\$447,850
Fund 12 Child Development	\$413,039	\$15,285	\$397,754
Fund 13 Cafeteria	\$16,414,434	\$12,807,059	\$3,607,376
Fund 14 Deferred Maintenance	\$0	\$0	\$0
Fund 21 Building	\$34,418,837	\$62,467,593	(\$28,048,756)
Fund 25 Developer Fees	\$19,607,667	\$20,196,507	(\$588,840)
Fund 49 Community Facilities	\$1,106,162	\$2,020,746	(\$914,584)
Fund 51 Bond Interest and Redemption	\$40,845,636	\$42,936,840	(\$2,091,204)
Fund 67 Self Insurance	\$12,632,456	\$12,935,257	(\$302,801)

Capital Projects

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

Total Expenditures for Fiscal Year Ended June 30, 2021

Measure Q Total \$ 23,502,285

- Program Management Expenditures \$ 1,097,269
- Completed Project Expenditures:
 - Modernization, Repair & Upgrades \$ 4,218,159
 - Technology Upgrades Restated to COVID Funding Source (\$ 4,143,067)
- In Progress Project Expenditures:
 - Core Academic Renovation \$ 6,742,145
 - Modernization, Repair & Upgrades \$ 15,587,779

Measure R Total \$ 9,900,162

- Program Management Expenditures \$ 87,698
- In Progress Project Expenditures:
 - Nutrition Services Center \$ 9,812,464

Summary of Future Projects as of June 30, 2021

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q Total</u>		<u>\$ 99,200,000</u>
2022-2024	Core Academic Renovation	\$ 16,988,613
2022-2024	District Wide Fire & Irrigation Improvements	\$ 2,000,000
2021-2024	Modernization, Repair and Upgrade Projects	\$ 73,611,387
2022-2024	Resource & energy Conservation Improvement Projects	\$ 2,000,000
2021-2024	Program Management	\$ 4,600,000

District Indebtedness

As of June 30, 2021, the District has incurred \$1,380,986,742 in long-term liabilities. Of this amount, \$436,422,966 are General Obligation Bonds and \$22,869,400 are Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002 and 2012. Additionally, \$57,855,000 are Lease Revenue Bonds, backed by Developer Fees and Mello-Roos Community Facilities funds.

The District continues to provide lifetime health benefits to eligible retirees. The recognized net OPEB liability decreased by \$250,168,760 from \$567,907,029 to \$317,738,269 due to sustained contributions to the District's OPEB trust which resulted in a change in the discount rate assumed for the actuarial report.

Financial Outlook

A continued projected decline in ADA, increased operating expenditures, such as rising special education costs and pension and health premium increases, and uncertain future state resources are key issues facing Sacramento City Unified School District. The development of future budgets will be influenced by external variables such as the State Budget and enrollment changes.

The District's 2021-22 First Interim multi-year projections indicate that the District will be able to meet its financial obligations for the current and two subsequent years. The District has taken measures to reduce expenditures and increase reserves over the last fiscal year, primarily due to one-time savings as a result of the COVID-19 pandemic. The District has also passed two Fiscal Recovery Plans, one on February 4, 2021 and the second on December 17, 2021 to help address the District's ongoing structural deficit. However the District's projected deficit persists in the multi-year projections as of the 2021-2022 First Interim Financial Report. As of the 2021-22 First interim report the District is projected to have positive cash balances at June 30 for all three fiscal years 2021-22, 2022-2023 and 2023-2024.

The District is working with its labor partners, community stakeholders, the Sacramento County Office of Education and assigned fiscal advisor to achieve fiscal stability and continues to evaluate all opportunities to mitigate deficit spending, which includes reducing salaries and benefits expenditures, for an improved future financial outlook.

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 297,428,360
Receivables	75,054,225
Stores inventory	1,656,899
Non-depreciable capital assets (Note 4)	96,425,154
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>548,571,093</u>
Total assets	<u>1,019,135,731</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	130,261,777
Deferred outflows of resources - OPEB (Note 10)	62,992,483
Deferred loss on refunding of debt	<u>1,597,834</u>
Total deferred outflows of resources	<u>194,852,094</u>
LIABILITIES	
Accounts payable	108,025,247
Unpaid claims and claim adjustment expenses (Note 5)	458,433
Unearned revenue	11,475,875
Long-term liabilities (Note 6):	
Due within one year	40,659,733
Due after one year	<u>1,340,327,009</u>
Total liabilities	<u>1,500,946,297</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - OPEB (Note 10)	401,670,060
Deferred inflows of resources - pensions (Notes 8 and 9)	<u>46,924,000</u>
Total deferred inflows of resources	<u>448,594,060</u>
NET POSITION	
Net investment in capital assets	155,836,813
Restricted:	
Legally restricted programs	47,428,736
Capital projects	21,112,143
Debt service	40,845,636
Unrestricted	<u>(1,000,775,860)</u>
Total net position	<u>\$ (735,552,532)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:					
Instruction	\$ 409,121,389	\$ 168,703	\$ 140,115,875	\$ 1,919,710	\$ (266,917,101)
Instruction-related services:					
Supervision and administration	29,910,559	91,972	18,848,431	-	(10,970,156)
Library, media and technology	2,340,772	-	532,191	-	(1,808,581)
School site administration	37,222,458	14,786	7,159,140	-	(30,048,532)
Pupil services:					
Home-to-school transportation	9,049,965	555	2,365,920	-	(6,683,490)
Food services	24,672,965	14,574	30,404,617	-	5,746,226
All other pupil services	38,363,415	66,773	17,596,872	-	(20,699,770)
General administration:					
Centralized data processing	8,250,356	2,857	4,269,387	-	(3,978,112)
All other general administration	31,988,342	7,545	12,793,183	-	(19,187,614)
Plant services	56,644,940	(296,335)	22,809,139	-	(34,132,136)
Ancillary services	3,109,146	10,486	437,200	-	(2,661,460)
Community services	233,946	-	-	-	(233,946)
Enterprise activities	63,739	-	47,480	-	(16,259)
Other outgo	1,265,463	5,340,212	842,502	-	4,917,251
Interest on long-term liabilities	22,287,017	-	-	-	(22,287,017)
Total governmental activities	<u>\$ 674,524,472</u>	<u>\$ 5,422,128</u>	<u>\$ 258,221,937</u>	<u>\$ 1,919,710</u>	<u>(408,960,697)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					119,809,569
Taxes levied for debt service					45,087,095
Taxes levied for other specific purposes					4,787,033
Federal and state aid not restricted to specific purposes					320,443,498
Interest and investment earnings					2,445,533
Interagency revenues					1,951,373
Miscellaneous					4,673,730
Total general revenues					<u>499,197,831</u>
Change in net position					90,237,134
Net position, July 1, 2020					<u>(827,217,558)</u>
Cumulative effect of GASB 84 implementation					1,427,892
Net Position, July 1, 2020, as restated					<u>(825,789,666)</u>
Net position, June 30, 2021					<u>\$ (735,552,532)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 158,261,952	\$ 17,560,304	\$ 52,847,002	\$ 35,770,801	\$ 264,440,059
Cash in banks	65,145	343,001	-	4,573,297	4,981,443
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with fiscal agent	-	16,117,637	-	-	16,117,637
Collections awaiting deposit	-	-	-	14,650	14,650
Receivables	25,914,449	393,693	117,699	6,063,341	32,489,182
Due from grantor governments	37,009,626	-	-	3,252,125	40,261,751
Due from other funds	5,121,124	3,653,633	-	4,102,053	12,876,810
Stores inventory	104,480	-	-	1,552,419	1,656,899
	<u>104,480</u>	<u>-</u>	<u>-</u>	<u>1,552,419</u>	<u>1,656,899</u>
 Total assets	 <u>\$ 226,701,776</u>	 <u>\$ 38,068,268</u>	 <u>\$ 52,964,701</u>	 <u>\$ 55,330,686</u>	 <u>\$ 373,065,431</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 80,424,899	\$ 3,649,430	\$ 12,119,065	\$ 3,305,033	\$ 99,498,427
Due to grantor governments	2,066,651	-	-	32,015	2,098,666
Unearned revenue	10,583,206	-	-	892,669	11,475,875
Due to other funds	7,720,303	-	-	5,156,589	12,876,892
	<u>7,720,303</u>	<u>-</u>	<u>-</u>	<u>5,156,589</u>	<u>12,876,892</u>
 Total liabilities	 <u>100,795,059</u>	 <u>3,649,430</u>	 <u>12,119,065</u>	 <u>9,386,306</u>	 <u>125,949,860</u>
Fund balances:					
Nonspendable	329,480	-	-	1,554,419	1,883,899
Restricted	22,198,603	34,418,838	40,845,636	44,389,961	141,853,038
Assigned	57,976,955	-	-	-	57,976,955
Unassigned	45,401,679	-	-	-	45,401,679
	<u>45,401,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,401,679</u>
 Total fund balances	 <u>125,906,717</u>	 <u>34,418,838</u>	 <u>40,845,636</u>	 <u>45,944,380</u>	 <u>247,115,571</u>
 Total liabilities and fund balances	 <u>\$ 226,701,776</u>	 <u>\$ 38,068,268</u>	 <u>\$ 52,964,701</u>	 <u>\$ 55,330,686</u>	 <u>\$ 373,065,431</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -
TO THE STATEMENT OF NET POSITION
June 30, 2021

Total fund balances - Governmental Funds \$ 247,115,571

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

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,308,166,257 and the accumulated depreciation is \$663,170,010 (Note 4). 644,996,247

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2021 consisted of (Note 6):

General Obligation Bonds	\$	(436,422,966)	
Accreted interest		(22,869,400)	
Lease Revenue Bonds		(57,855,000)	
Premium on issuance		(30,500,244)	
Net pension liability (Notes 8 and 9)		(510,272,000)	
Net OPEB liability (Note 10)		(317,738,269)	
Compensated absences		<u>(5,328,863)</u>	
			(1,380,986,742)

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position of the Self-Insurance Fund is: 12,632,456

In the governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred: (5,568,098)

Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the life of the related debt. 1,597,834

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

Deferred outflows of resources relating to OPEB		62,992,483	
Deferred inflows of resources relating to OPEB		<u>(401,670,060)</u>	
			(338,677,577)

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

Deferred outflows of resources relating to pensions		130,261,777	
Deferred inflows of resources relating to pensions		<u>(46,924,000)</u>	
			<u>83,337,777</u>

Total net position - governmental activities \$ (735,552,532)

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2021

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 307,220,871	\$ -	\$ -	\$ 18,191,947	\$ 325,412,818
Local sources	105,461,865	-	-	-	105,461,865
Total LCFF	<u>412,682,736</u>	<u>-</u>	<u>-</u>	<u>18,191,947</u>	<u>430,874,683</u>
Federal sources	106,543,983	-	-	39,532,343	146,076,326
Other state sources	99,545,932	-	382,505	11,703,415	111,631,852
Other local sources	7,979,528	3,683,408	46,083,191	14,555,612	72,301,739
Total revenues	<u>626,752,179</u>	<u>3,683,408</u>	<u>46,465,696</u>	<u>83,983,317</u>	<u>760,884,600</u>
Expenditures:					
Current:					
Certificated salaries	213,345,658	-	-	14,498,746	227,844,404
Classified salaries	62,484,309	427,082	-	11,512,013	74,423,404
Employee benefits	177,007,077	242,540	-	18,356,090	195,605,707
Books and supplies	56,495,308	393,267	-	12,931,946	69,820,521
Contract services and operating expenditures	76,546,897	656,227	-	3,662,460	80,865,584
Other outgo	1,265,463	-	-	-	1,265,463
Capital outlay	4,423,302	36,008,626	-	8,738,927	49,170,855
Debt service:					
Principal retirement	-	-	28,705,000	2,695,000	31,400,000
Interest	-	-	19,851,900	2,770,334	22,622,234
Total expenditures	<u>591,568,014</u>	<u>37,727,742</u>	<u>48,556,900</u>	<u>75,165,516</u>	<u>753,018,172</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,184,165</u>	<u>(34,044,334)</u>	<u>(2,091,204)</u>	<u>8,817,801</u>	<u>7,866,428</u>
Other financing sources (uses):					
Transfers in	3,181,213	5,995,579	-	1,430,985	10,607,777
Transfers out	<u>(5,507,272)</u>	<u>-</u>	<u>-</u>	<u>(5,100,505)</u>	<u>(10,607,777)</u>
Total other financing sources (uses)	<u>(2,326,059)</u>	<u>5,995,579</u>	<u>-</u>	<u>(3,669,520)</u>	<u>-</u>
Change in fund balances	32,858,106	(28,048,755)	(2,091,204)	5,148,281	7,866,428
Fund balances, July 1, 2020	<u>93,048,611</u>	<u>62,467,593</u>	<u>42,936,840</u>	<u>39,368,207</u>	<u>237,821,251</u>
Cumulative effect of GASB 84 implementation	-	-	-	1,427,892	1,427,892
Fund balance, July 1, 2020, as restated	<u>93,048,611</u>	<u>62,467,593</u>	<u>42,936,840</u>	<u>40,796,099</u>	<u>239,249,143</u>
Fund balances, June 30, 2021	<u>\$ 125,906,717</u>	<u>\$ 34,418,838</u>	<u>\$ 40,845,636</u>	<u>\$ 45,944,380</u>	<u>\$ 247,115,571</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

Net change in fund balances - Total Governmental Funds	\$	7,866,428
Amounts reported for governmental activities in the statement of activities are different because:		
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).		50,116,641
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4)		(39,367,603)
In the governmental funds, the entire proceeds (loss) from the disposal of capital assets is reported as revenue (loss). In the statement of activities, only the resulting gain or loss is reported (Note 4)		(495,557)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).		31,400,000
Accreted interest is an expense that is not recorded in the governmental funds (Note 6).		(2,208,384)
Premiums related to the issuance of long-term liabilities is recognized as an other financing source in the governmental funds, but decreases the liability in the statement of net position. (Note 6).		2,530,870
In governmental funds, deferred inflows and deferred outflows of resources are not recognized. In the government-wide statements, deferred inflows and deferred outflows of resources are amortized over the life of the debt. The net activity in the deferred outflow for the current year is:		(152,585)
In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.		175,935
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost recovery basis. The change in net position for the Self-Insurance Fund was:		(302,801)

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 8 and 9):	\$ (25,516,395)
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6).	(358,390)
In the statement of activities, expenses related to net OPEB liability are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6 and 10).	<u>66,548,975</u>
Change in net position of governmental activities	<u>\$ 90,237,134</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2021

ASSETS

Current assets:

Cash and investments:

Cash in County Treasury	\$ 11,397,179
Cash in banks	392
Cash with fiscal agent	250,000
Receivables	2,303,292
Due from other funds	<u>82</u>

Total current assets 13,950,945

LIABILITIES

Current liabilities:

Accounts payable	860,056
Unpaid claims and claim adjustment expenses	<u>458,433</u>

Total current liabilities 1,318,489

NET POSITION

Unrestricted \$ 12,632,456

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN
NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2021

Operating revenues:	
Self insurance premiums	<u>\$ 14,017,741</u>
Operating expenses:	
Classified salaries	351,419
Employee benefits	221,513
Books and supplies	4,372
Contract services	1,166
Provision for claims and claim adjustment expenses	<u>13,796,510</u>
Total operating expenses	<u>14,374,980</u>
Net operating loss	(357,239)
Non-operating income:	
Interest income	<u>54,438</u>
Change in net position	(302,801)
Total net position, July 1, 2020	<u>12,935,257</u>
Total net position, June 30, 2021	<u><u>\$ 12,632,456</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2021

Cash flows provided by operating activities:

Cash received from self-insurance premiums and other revenue	\$ 14,220,712
Cash paid for employee benefits	(13,686,146)
Cash paid for other expenses	<u>263,532</u>

Net cash provided by operating activities 798,098

Cash flows provided by investing activities:

Interest income received	<u>54,438</u>
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Change in cash and investments 852,536

Cash and investments, July 1, 2020 10,795,035

Cash and investments, June 30, 2021 **\$ 11,647,571**

Reconciliation of net operating loss to net cash provided by operating activities:

Net operating loss \$ (357,239)

Adjustments to reconcile operating loss to net cash provided by operating activities:

Decrease (increase) in:

Receivables	202,971
Due from other funds	(82)

(Decrease) increase in:

Unpaid claims and claim adjustment expenses	110,364
Accounts payable	842,338
Due to other funds	<u>(254)</u>

Total adjustments 1,155,337

Net cash provided by operating activities **\$ 798,098**

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST FUND
June 30, 2021

	Scholarship <u>Trust</u>
ASSETS	
Cash and investments (Note 2)	
Cash on hand and in banks	\$ <u>435,401</u>
NET POSITION	
Restricted for scholarships	\$ <u>435,401</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2021

	Scholarship Trust
Additions:	
Other local sources	\$ <u>15,455</u>
Deduction:	
Contract services and operating expenditures	<u>33,883</u>
Change in net position	(18,428)
Net position, July 1, 2020	<u>453,829</u>
Net position, June 30, 2021	<u>\$ 435,401</u>

See accompanying notes to the financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

A - Manifestations of Oversight

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

B - Accounting for Fiscal Matters

1. All major financing arrangements, contracts, and other transactions of the Corporation and the Authority must have the consent of the District.
2. Any deficits incurred by the Corporation and the Authority will be reflected in the lease payments of the District. Any surpluses of the Corporation and the Authority revert to the District at the end of the lease period.
3. It is anticipated that the District's lease payments will be the sole revenue source of the Corporation and the Authority.
4. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation and the Authority.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C - Scope of Public Service and Financial Presentation

1. The Corporation and the Authority were created for the sole purpose of financially assisting the District.
2. The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Authority was created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority, pursuant to the California Government Code, commencing with Section 6500. The Corporation and the Authority were formed to provide financing assistance to the District for construction and acquisition of major capital facilities. Upon completion the District intends to occupy all Corporation and Authority facilities. When the Authority's Lease Revenue Bonds have been paid with state reimbursements and the District's developer fees, title of all Corporation and Authority property will pass to the District for no additional consideration.
3. The Corporation's and the Authority's financial activity is presented in the financial statements in the Building Fund. Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements. There are currently no outstanding Certificates of Participation under the Corporation as of June 30, 2021.

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

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds:

1. **General Fund:** The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.
2. **Building Fund:** The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of capital facilities by the District.
3. **Bond Interest and Redemption Fund:** The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. All records relating to the Bond Interest and Redemption Fund are maintained by the Sacramento County Auditor-Controller. The revenue for this fund is raised by school district taxes which are levied, collected, and administered by County officials. The Education Code stipulates that the tax rate levied shall be sufficient to provide monies for the payment of principal and interest as they become due on outstanding school district bonds.

B - Other Funds:

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

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

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2021.

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 104,648,690	\$ 25,613,087	\$ 130,261,777
Deferred inflows of resources	\$ 35,243,000	\$ 11,681,000	\$ 46,924,000
Net pension liability	\$ 364,571,000	\$ 145,701,000	\$ 510,272,000
Pension expense	\$ 79,837,146	\$ 22,289,538	\$ 102,126,684

Compensated Absences: Compensated absences totaling \$5,328,863 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

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

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

Net Position: Net position is displayed in three components:

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Nonspendable Fund Balance: The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, store's inventory and prepaid expenditures.

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

C - Committed Fund Balance: The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2021, the District had no committed fund balances.

D - Assigned Fund Balance: The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2021, no such designation has occurred.

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2021, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

New Accounting Pronouncements: In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. The provisions in GASB Statement No. 84 are effective for reporting periods beginning after December 15, 2019. Based on the implementation of GASB Statement No. 84, the District restated its beginning net position of governmental activities as well as the aggregate remaining fund information beginning fund balance for a total of \$1,427,892.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2021 are reported at fair value and consisted of the following:

	Governmental Activities			Fiduciary Activities
	Governmental Funds	Proprietary Fund	Total	
Pooled Funds:				
Cash in County Treasury	\$ 264,440,059	\$ 11,397,179	\$ 275,837,238	\$ -
Deposits:				
Cash on hand and in banks	4,981,443	392	4,981,835	435,401
Cash in revolving fund	227,000	-	227,000	-
Cash awaiting deposit	14,650	-	14,650	-
Total deposits	5,223,093	392	5,223,485	435,401
Investments:				
Cash with fiscal agent	16,117,637	250,000	16,367,637	-
Total cash and investments	\$ 285,780,789	\$ 11,647,571	\$ 297,428,360	\$ 435,401

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued)

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2021, the carrying amount of the District's accounts was \$5,658,886 and the bank balance was \$5,616,087. \$985,377 of the bank balance was FDIC insured and \$4,620,354 remained uninsured.

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

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2021, the District had no significant interest rate risk related to cash and investments held.

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

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2021, the District had no concentration of credit risk.

NOTE 3 – INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2021 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 5,121,124	\$ 7,720,303
Building Fund	3,653,633	-
Non-Major Funds:		
Charter Schools	3,427,186	3,537,109
Adult Education	25,411	391,130
Child Development	649,228	551,649
Cafeteria	228	518,700
Developer Fees Fund	-	158,001
Self-Insurance	82	-
	<hr/>	<hr/>
Totals	\$ 12,876,892	\$ 12,876,892
	<hr/>	<hr/>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 3 – INTERFUND TRANSACTIONS (Continued)

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

Transfers for the 2020-2021 fiscal year were as follows:

Transfer from the General Fund to the Building Fund to reimburse for Chrome-book purchases.	\$ 4,076,287
Transfer from the General Fund to the Adult Education Fund to sustain the Adult Education programs.	596,835
Transfer from the General Fund to the Child Development Fund to sustain the Child Development programs.	549,131
Transfer from the General Fund to the Charter Schools Fund for New Tech Charter School	245,201
Transfer from the General Fund to the Cafeteria Fund to cover paid meals outstanding balances.	39,818
Transfer from the Charter Schools Fund to the General Fund for charter fees.	2,169,080
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	7,611
Transfer from the Adult Education Fund to the General Fund for indirect costs.	62,003
Transfer from the Child Development Fund to the General Fund for indirect costs.	427,951
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	514,568
Transfer from the County School Facilities Fund to the Building Fund to reimburse bond expenditures with State Bond reimbursents funds for modernization and new construction projects.	<u>1,919,292</u>
	<u>\$ 10,607,777</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2021 is shown below:

	Balance July 1, <u>2020</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2021</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 21,223,495	\$ -	\$ -	\$ 21,223,495
Work-in-process	78,333,953	32,031,315	35,163,609	75,201,659
Depreciable:				
Buildings	906,287,607	45,147,069	41,691	951,392,985
Site improvements	191,881,422	5,447,494	2,584,864	194,744,052
Equipment	<u>63,315,230</u>	<u>2,654,372</u>	<u>365,536</u>	<u>65,604,066</u>
Totals, at cost	<u>1,261,041,707</u>	<u>85,280,250</u>	<u>38,155,700</u>	<u>1,308,166,257</u>
Less accumulated depreciation:				
Buildings	(466,625,348)	(26,575,350)	(41,691)	(493,159,007)
Site improvements	(110,507,838)	(8,664,431)	(2,089,307)	(117,082,962)
Equipment	<u>(49,165,755)</u>	<u>(4,127,822)</u>	<u>(365,536)</u>	<u>(52,928,041)</u>
Total accumulated depreciation	<u>(626,298,941)</u>	<u>(39,367,603)</u>	<u>(2,496,534)</u>	<u>(663,170,010)</u>
Capital assets, net	<u>\$ 634,742,766</u>	<u>\$ 45,912,647</u>	<u>\$ 35,659,166</u>	<u>\$ 644,996,247</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 34,001,939
Food services	376,925
All other pupil services	1,518,580
Community services	229,088
All other general administration	2,755,438
Plant services	<u>485,633</u>
Total depreciation expense	<u>\$ 39,367,603</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 – SELF-INSURANCE CLAIMS

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

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

District management recomputes the liability annually using available updated claims data. Annually, the District obtains an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors. The liability for workers compensation is based on an actuarial study dated May 3, 2021 and September 3, 2020 for the years ended June 30, 2021 and June 30, 2020, respectively.

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

	June 30, <u>2020</u>	June 30, <u>2021</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 446,188	\$ 348,069
Total incurred claims and claim adjustment expenses	13,651,736	13,796,510
Total payments	<u>(13,749,855)</u>	<u>(13,686,146)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 348,069</u>	<u>\$ 458,433</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2021 follows:

The Series 2007, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 Serial Bonds are authorized pursuant to the Election of 2002 and Election of 2012, and are payable from property taxes levied by the County of Sacramento.

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2020</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2021</u>
2007 - CA	4.6 - 4.8%	2032	\$ 26,077,966	\$ -	\$ -	\$ 26,077,966
2011	0.5 - 5.5%	2029	41,935,000	-	5,120,000	36,815,000
2012	2.0 - 5.3%	2031	74,975,000	-	7,040,000	67,935,000
2013 - A	2.0 - 5.0%	2038	11,635,000	-	390,000	11,245,000
2013 - B	5.7%	2038	40,000,000	-	-	40,000,000
2014	2.0 - 5.0%	2027	31,965,000	-	3,375,000	28,590,000
2015	2.0 - 5.0%	2030	25,090,000	-	3,055,000	22,035,000
2015 C1	2.0 - 5.0%	2041	62,735,000	-	1,835,000	60,900,000
2016	2.0-4.0%	2041	12,465,000	-	390,000	12,075,000
2017 - E	3.0-5.0%	2047	93,300,000	-	1,765,000	91,535,000
2017 - C	3.0-5.0%	2047	9,800,000	-	185,000	9,615,000
2018 - F	2.46%	2025	4,250,000	-	2,750,000	1,500,000
2019 - D	2.375-5.0%	2049	30,900,000	-	2,800,000	28,100,000
			<u>\$ 465,127,966</u>	<u>\$ -</u>	<u>\$ 28,705,000</u>	<u>\$ 436,422,966</u>

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2021 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 29,975,000	\$ 18,639,966	\$ 48,614,966
2023	19,145,000	17,351,711	36,496,711
2024	23,352,074	18,888,567	42,240,641
2025	24,445,453	18,067,231	42,512,684
2026	25,161,992	17,281,222	42,443,214
2027-2031	123,082,605	74,889,423	197,972,028
2032-2036	50,720,842	48,744,614	99,465,456
2037-2041	92,565,000	19,690,575	112,255,575
2042-2046	31,535,000	6,108,375	37,643,375
2047-2049	16,440,000	699,725	17,139,725
	<u>\$ 436,422,966</u>	<u>\$ 240,361,409</u>	<u>\$ 676,784,375</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

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

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

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

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's 2002 General Obligation Bonds, Series 2005. The refunded bonds have been fully repaid.

On January 8, 2015, the District issued 2015 General Obligation Refunding Bonds totaling \$32,740,000. Bond proceeds were used to refund the District's 2002, General Obligation Bonds, Series 2005 and 2007. The refunded bonds have been fully repaid.

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

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

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,625,000	\$ 1,489,750	\$ 4,114,750
2023	2,770,000	1,358,500	4,128,500
2024	2,915,000	1,220,000	4,135,000
2025	3,025,000	1,074,250	4,099,250
2026	235,000	923,000	1,158,000
2027-2031	-	4,556,250	4,556,250
2032-2036	7,060,000	4,214,750	11,274,750
2037-2040	<u>11,165,000</u>	<u>1,429,750</u>	<u>12,594,750</u>
	<u>\$ 29,795,000</u>	<u>\$ 16,266,250</u>	<u>\$ 46,061,250</u>

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

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 200,000	\$ 1,147,654	\$ 1,347,654
2023	200,000	1,139,474	1,339,474
2024	200,000	1,131,294	1,331,294
2025	240,000	1,123,114	1,363,114
2026	3,215,000	1,113,298	4,328,298
2027-2031	19,720,000	3,360,364	23,080,364
2032-2033	<u>4,285,000</u>	<u>264,623</u>	<u>4,549,623</u>
	<u>\$ 28,060,000</u>	<u>\$ 9,279,821</u>	<u>\$ 37,339,821</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2021 is shown below:

	Balance <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2021</u>	Amounts Due Within <u>One Year</u>
Debt:					
General Obligation Bonds	\$ 465,127,966	\$ -	\$ 28,705,000	\$ 436,422,966	\$ 29,975,000
Accreted interest	20,661,016	2,208,384	-	22,869,400	-
Lease Revenue Bonds	60,550,000	-	2,695,000	57,855,000	2,825,000
Premium on issuance	33,031,114	-	2,530,870	30,500,244	2,530,870
Other Long-Term Liabilities:					
Net Pension Liability (Notes 8 & 9)	511,057,000	-	785,000	510,272,000	-
Net OPEB liability (Note 10)	567,907,029	-	250,168,760	317,738,269	-
Compensated absences	4,970,473	358,390	-	5,328,863	5,328,863
	<u>\$ 1,663,304,598</u>	<u>\$ 2,566,774</u>	<u>\$ 284,884,630</u>	<u>\$ 1,380,986,742</u>	<u>\$ 40,659,733</u>

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2021 consisted of the following:

	General <u>Fund</u>	Building <u>Fund</u>	Bond Interest and Redemption <u>Fund</u>	All Non-Major <u>Funds</u>	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 225,000	\$ -	\$ -	\$ 2,000	\$ 227,000
Stores inventory	<u>104,480</u>	-	-	<u>1,552,419</u>	<u>1,656,899</u>
Subtotal nonspendable	<u>329,480</u>	-	-	<u>1,554,419</u>	<u>1,883,899</u>
Restricted:					
Legally restricted programs:					
Grants (unspent categorical revenues)	22,198,603	-	-	-	22,198,603
Student body activities	-	-	-	1,214,018	1,214,018
Adult education operations	-	-	-	801,095	801,095
Child development	-	-	-	413,039	413,039
Cafeteria operations	-	-	-	14,865,948	14,865,948
Charter schools	-	-	-	6,381,614	6,381,614
Capital projects	-	34,418,838	-	20,714,247	55,133,085
Debt service	-	-	<u>40,845,636</u>	-	<u>40,845,636</u>
Subtotal restricted	<u>22,198,603</u>	<u>34,418,838</u>	<u>40,845,636</u>	<u>44,389,961</u>	<u>141,853,038</u>
Assigned:					
2021-22 LCAP Supplemental	4,934,619	-	-	-	4,934,619
2021-22 Projected Deficit	6,694,864	-	-	-	6,694,864
2022-23 Projected Deficit	18,217,212	-	-	-	18,217,212
2023-24 Projected Deficit	24,926,753	-	-	-	24,926,753
MAA Carryover	837,733	-	-	-	837,733
School Site Supplemental carryover	1,400,000	-	-	-	1,400,000
Donations/Lost Textbooks carryover	<u>965,774</u>	-	-	-	<u>965,774</u>
Subtotal assigned	<u>57,976,955</u>	-	-	-	<u>57,976,955</u>
Unassigned:					
Designated for economic uncertainty	11,907,405	-	-	-	11,907,405
Unassigned	<u>33,494,274</u>	-	-	-	<u>33,494,274</u>
Subtotal unassigned	<u>45,401,679</u>	-	-	-	<u>45,401,679</u>
Total fund balances	<u>\$ 125,906,717</u>	<u>\$ 34,418,838</u>	<u>\$ 40,845,636</u>	<u>\$ 45,944,380</u>	<u>\$ 247,115,571</u>

(Continued)

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

General Information about the State Teachers' Retirement Plan

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

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

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

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

CalSTRS 2% at 60

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

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full-time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62

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

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

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

In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018–19 from the state's General Fund as contributions to CalSTRS on behalf of employers. The bill required portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution, approximately \$1.6 billion, was allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program.

Also, SB 90 appropriated future supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act which passed in 2014. Accordingly, the contribution amounts are subject to change each year. For fiscal year 2019-20, CalSTRS received \$1.1 billion of supplemental state contributions pursuant to SB 90.

California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law in June 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed the aforementioned \$1.6 billion contribution originally intended to reduce employers' long-term liabilities, to further supplant employer contributions through fiscal year 2021–22. Pursuant to AB 84, employers will remit contributions to CalSTRS based on a rate that is 2.95 percent less than the statutory rate for fiscal year 2020–21 and 2.18 percent less than the rate set by the board for fiscal year 2021–22. Any remaining amounts must be allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program. The rate reduction for fiscal year 2019-20 under SB 90 was not changed by AB 84. The employer contribution rates set in statute and the board's authority to adjust those rates starting in fiscal year 2021–22 under the CalSTRS Funding Plan were not changed by the passage of SB 90 or AB 84.

In addition, the board's rate-setting authority for the state contribution rate was suspended for fiscal year 2020–21 by AB 84. Although the board exercised its authority in May 2020 to increase the state contribution rate by 0.50 percent effective July 1, 2020, the rate increase did not go into effect. Instead, the state rate remained at the 2019–20 level of 7.828 percent.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and SB84, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2020-2021.

Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2020-2021. According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1percent since the last timethe member contribution rate was set. Based on the June 30, 2019, valuation adopted by the board in May 2020, the increase in normal cost was less than 1percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2020.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

Employers – 16.15 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90 and AB 84.

The CalSTRS Funding Plan, which was enacted in June 2014 with the passage of California Assembly Bill (AB) 1469, required that employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation gave the CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The CalSTRS employer contribution rates effective for fiscal year 2020-2021 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Rate Adjustment Per Special Legislation</u>	<u>Total</u>
July 1, 2020	8.250%	10.850%	(2.950%)	16.150%
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$34,403,690 to the plan for the fiscal year ended June 30, 2021.

State – 10.328 percent of the members' calculated based on creditable compensation from two fiscal years prior.

Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The state's base contribution to the DB Program is calculated based on creditable compensation from two fiscal years prior. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specified in subdivision (b) of Education Code section 22955.1. The increased contributions end as of fiscal year 2045-46. Pursuant to AB 84, the state contribution rate remained at 5.811% for fiscal year 2020-21.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

The CalSTRS state contribution rates effective for fiscal year 2020-21 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2020	2.017%	5.811%	2.50%	10.328%
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

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

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

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 364,571,000
State's proportionate share of the net pension liability associated with the District	<u>199,236,000</u>
	<u>\$ 563,807,000</u>

The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2020, the District's proportion was 0.376 percent, which was a decrease of 0.012 percent from its proportion measured as of June 30, 2019.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

For the year ended June 30, 2021, the District recognized pension expense of \$79,837,146 and revenue of \$28,444,509 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 643,000	\$ 10,282,000
Changes of assumptions	35,551,000	-
Net differences between projected and actual earnings on investments	8,660,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	25,391,000	24,961,000
Contributions made subsequent to measurement date	<u>34,403,690</u>	<u>-</u>
Total	<u>\$ 104,648,690</u>	<u>\$ 35,243,000</u>

\$34,403,690 reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2022	\$ 6,922,734
2023	\$ 9,512,733
2024	\$ 18,522,233
2025	\$ 4,420,900
2026	\$ (2,058,600)
2027	\$ (2,318,000)

Differences between expected and actual experience and changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
District's proportionate share of the net pension liability	<u>\$ 550,816,000</u>	<u>\$ 364,571,000</u>	<u>\$ 210,800,000</u>

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

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

General Information about the Public Employer's Retirement Fund B

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

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

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2020.pdf>

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2021 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2020-21.

Employers - The employer contribution rate was 20.70 percent of applicable member earnings.

The District contributed \$13,762,087 to the plan for the fiscal year ended June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$145,701,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2020 the District's proportion was 0.475 percent, which was a decrease of 0.052 percent from its proportion measured as of June 30, 2019.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

For the year ended June 30, 2021, the District recognized pension expense of \$22,289,538. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 7,226,000	\$ -
Changes of assumptions	534,000	-
Net differences between projected and actual earnings on investments	3,033,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,058,000	11,681,000
Contributions made subsequent to measurement date	<u>13,762,087</u>	<u>-</u>
Total	<u>\$ 25,613,087</u>	<u>\$ 11,681,000</u>

\$13,762,087 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2021	\$ 786,166
2022	\$ (905,833)
2023	\$ (1,106,333)
2024	\$ 1,396,000

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019 , and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

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

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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

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

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

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

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

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

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:
 The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
District’s proportionate share of the net pension liability	<u>\$ 209,472,000</u>	<u>\$ 145,701,000</u>	<u>\$ 92,774,000</u>

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

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information - Other Postemployment Benefits Plan (OPEB)

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

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

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

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

Employees Covered by Benefit Terms: The following is a table of plan participants as of the June 30, 2020 valuation:

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

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Contributions to the Plan are voluntary. Contributions to the Plan from the District were \$31,199,420 for the year ended June 30, 2021.

OPEB Plan Investments: The plan discount rate of 3.90% was determined using the following asset allocation and assumed rate of return blended with the 20-year high grade municipal bond rate as of June 30, 2019:

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

*Geometric average

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

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

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

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

Actuarial Assumptions: The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

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

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2020	\$ 654,240,872	\$ 86,333,843	\$ 567,907,029
Changes for the year:			
Service cost	22,361,924	-	22,361,924
Interest	26,023,049	-	26,023,049
Actuarial experience	(98,105,689)	-	(98,105,689)
Assumption changes	(170,763,789)	-	(170,763,789)
Employer contributions	-	26,713,074	(26,713,074)
Interest income	-	3,013,601	(3,013,601)
Administrative expense	-	(42,420)	42,420
Benefit payments	(18,690,251)	(18,690,251)	-
Net change	(239,174,756)	10,994,004	(250,168,760)
Balance, June 30, 2021	\$ 415,066,116	\$ 97,327,847	\$ 317,738,269

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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

The changes in assumptions include a change in the discount rate from 3.90 percent in the prior valuation, to 7.00 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2021, which had a significant effect on the District's total OPEB liability.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 7.0 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (6.0 percent) and 1 percent higher (8.0 percent):

	1% Decrease <u>(6.0%)</u>	Current Discount Rate <u>(7.0%)</u>	1% Increase <u>(8.0%)</u>
Net OPEB liability	\$ <u>374,432,365</u>	\$ <u>317,738,269</u>	\$ <u>271,004,914</u>

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

	1% Decrease <u>(4.70%)</u>	Healthcare Cost Trend Rates Rate <u>(5.70%)</u>	1% Increase <u>(6.70%)</u>
Net OPEB liability	\$ <u>266,258,689</u>	\$ <u>317,738,269</u>	\$ <u>381,722,685</u>

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$66,548,975. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,931,225	\$ 165,626,267
Changes of assumptions	26,103,164	236,043,793
Net differences between projected and actual earnings on investments	2,758,674	-
Benefits paid subsequent to measurement date	<u>31,199,420</u>	<u>-</u>
Total	<u>\$ 62,992,483</u>	<u>\$ 401,670,060</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

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

\$31,199,420 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>June 30,</u>	
2022	\$ (77,454,265)
2023	\$ (77,201,145)
2024	\$ (72,265,794)
2025	\$ (63,778,550)
2026	\$ (37,014,699)
Thereafter	\$ (42,162,544)

Differences between projected and actual earnings on investment are amortized over a closed period of 5 years as of the June 30, 2020 measurement date. Changes in assumptions and differences between expected and actual experience are amortized over a closed period of 7.11 years as of the June 30, 2020 measurement date.

NOTE 11 – JOINT POWERS AGREEMENTS

Schools Insurance Authority: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. The joint powers agency is to be self-sustaining through member premiums. SIA enters into insurance agreements for coverage above self-insured retention layers, whereby it cedes various amounts of risk to other insurance companies or joint power authorities. SIA's Property, Liability and Workers' Compensation Programs provide self-insured retention of \$100,000, \$750,000 and \$1,000,000 per incident, respectively. The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year. The following is a summary of financial information for SIA at June 30, 2021:

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

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

(Continued)

NOTE 12 – CONTINGENCIES

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

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

At June 30, 2021, the District had approximately \$3.3 million in outstanding construction contract commitments.

NOTE 13 – MANAGEMENT'S PLANS

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

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

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

The District's proposed 2019-20 Budget continued a structural deficit into 2019-20 to allow for the time necessary to negotiate a solution that achieves long-term cost savings. SCOE recognized that the District made considerable progress towards stabilizing the budget, but disapproved the budget since the District expected to be \$27 million short of the minimum required reserve in 2021-22 without an agreed upon solution. Insolvency was delayed but not eliminated.

Due to the ongoing COVID-19 pandemic, the District realized additional one-time savings in the 2020-21 fiscal year that helped bolster the District's ending fund balance and delay a fiscal crisis. However, similar to many other districts within the State, the District continues to face challenges with declining student enrollment, average daily attendance percentages, and unduplicated student group percentages. These are all variables that impact the District's basis for revenues. Furthermore, additional cost pressures compound the above challenges due to escalating employer pension costs, escalating healthcare costs and increased contributions from the Unrestricted General Fund to meet student needs in the Special Education program.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 – MANAGMENT’S PLANS (Continued)

The District’s 2021-22 First Interim multi-year projections indicate that the District will be able to meet its financial obligations for the current and two subsequent years. As of the 2021-22 First interim report the District is projected to have positive cash balances at June 30 for all three fiscal years 2021-22, 2022-2023 and 2023-2024. The District has taken measures to reduce expenditures and increase reserves, including the one-time savings resulting from the COVID-19 pandemic as described above. The District has passed two Student-Centered Fiscal Recovery Plans, one on February 4, 2021 and the second on December 17, 2021 to help address the District’s ongoing structural deficit. Although the District has taken measures to reduce expenditures and increase reserves, the District’s projected deficit persists in the multi-year projections as of the 2021-22 First Interim Financial Report and the District still needs an on-going Fiscal Recovery Plan of \$26M in order to balance the budget and avoid a fiscal crisis.

As of the date of these financial statements, the District has not achieved sufficient reductions to resolve the ongoing structural budget deficit which is projected to increase in future years. The District will continue to evaluate its programs and staffing levels, and other supply and services expenditures in order to determine whether additional non-negotiable savings may be achieved.

NOTE 14 – CONTINGENCIES

On July 8, 2021, the District issued \$77,100,000 of 2021 Series 6 (E2012 – Measure Q) General Obligation Bonds maturing on August 1, 2049 with interest rates ranging from 0.32 – 4.00%.

On July 8, 2021, the District issued \$33,355,000 of 2021 General Obligation Refunding Bonds maturing on July 1, 2029 with interest rate of 4.00% to refund the 2011 General Obligation Refunding Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2021

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 313,314,872	\$ 307,220,871	\$ 307,220,871	\$ -
Local sources	98,916,693	105,555,867	105,461,865	(94,002)
Total LCFF	<u>412,231,565</u>	<u>412,776,738</u>	<u>412,682,736</u>	<u>(94,002)</u>
Federal sources	116,834,764	181,531,770	106,543,983	(74,987,787)
Other state sources	75,048,088	118,975,915	99,545,932	(19,429,983)
Other local sources	9,685,814	8,580,446	7,979,528	(600,918)
Total revenues	<u>613,800,231</u>	<u>721,864,869</u>	<u>626,752,179</u>	<u>(95,112,690)</u>
Expenditures:				
Current:				
Certificated salaries	215,532,888	217,921,879	213,345,658	4,576,221
Classified salaries	58,460,874	64,054,920	62,484,309	1,570,611
Employee benefits	181,174,974	179,874,682	177,007,077	2,867,605
Books and supplies	101,259,537	62,238,857	56,495,308	5,743,549
Contract services and operating expenditures	84,007,765	87,379,753	76,546,897	10,832,856
Other outgo	1,100,000	1,265,463	1,265,463	-
Capital outlay	484,435	3,942,302	4,423,302	(481,000)
Total expenditures	<u>642,020,473</u>	<u>616,677,856</u>	<u>591,568,014</u>	<u>25,109,842</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(28,220,242)</u>	<u>105,187,013</u>	<u>35,184,165</u>	<u>(70,002,848)</u>
Other financing sources (uses):				
Transfers in	3,798,264	3,181,213	3,181,213	-
Transfers out	(1,981,864)	(1,430,985)	(5,507,272)	(4,076,287)
Total other financing sources (uses)	<u>1,816,400</u>	<u>1,750,228</u>	<u>(2,326,059)</u>	<u>(4,076,287)</u>
Change in fund balance	(26,403,842)	106,937,241	32,858,106	(74,079,135)
Fund balance, July 1, 2020	<u>93,048,611</u>	<u>93,048,611</u>	<u>93,048,611</u>	<u>-</u>
Fund balance, June 30, 2021	<u>\$ 66,644,769</u>	<u>\$ 199,985,852</u>	<u>\$ 125,906,717</u>	<u>\$ (74,079,135)</u>

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2021

Last 10 Fiscal Years

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

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2021

Other Postemployment Benefits
Last 10 Fiscal Years

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

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

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2021

	State Teachers' Retirement Plan Last 10 Fiscal Years						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
District's proportion of the net pension liability	0.382%	0.375%	0.371%	0.372%	0.385%	0.396%	0.376%
District's proportionate share of the net pension liability	\$ 233,056,000	\$ 252,331,000	\$ 299,780,000	\$ 344,390,000	\$ 353,827,000	\$ 357,334,000	\$ 364,571,000
State's proportionate share of the net pension liability associated with the District	<u>134,692,000</u>	<u>133,455,000</u>	<u>170,676,000</u>	<u>203,739,000</u>	<u>202,583,000</u>	<u>194,951,000</u>	<u>199,236,000</u>
Total net pension liability	<u>\$ 367,748,000</u>	<u>\$ 385,786,000</u>	<u>\$ 470,456,000</u>	<u>\$ 548,129,000</u>	<u>\$ 556,410,000</u>	<u>\$ 552,285,000</u>	<u>\$ 563,807,000</u>
District's covered payroll	\$ 170,012,000	\$ 173,962,000	\$ 184,718,000	\$ 197,366,000	\$ 202,167,000	\$ 220,584,000	\$ 212,770,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	137.08%	145.05%	162.29%	174.49%	175.02%	161.99%	171.35%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%

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

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2021

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

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

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 For the Year Ended June 30, 2021

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually required contribution	\$ 15,447,858	\$ 19,820,280	\$ 24,828,643	\$ 29,172,733	\$ 35,911,088	\$ 36,383,635	\$ 34,403,690
Contributions in relation to the contractually required contribution	<u>(15,447,858)</u>	<u>(19,820,280)</u>	<u>(24,828,643)</u>	<u>(29,172,733)</u>	<u>(35,911,088)</u>	<u>(36,383,635)</u>	<u>(34,403,690)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 173,962,000	\$ 184,718,000	\$ 197,366,000	\$ 202,167,000	\$ 220,584,000	\$ 212,770,000	\$ 180,124,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**

All years prior to 2015 are not available.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2021

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

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021

NOTE 1 - PURPOSE OF SCHEDULES

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2021

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	Total
ASSETS									
Cash in County Treasury	\$ -	\$ 5,527,938	\$ (48,264)	\$ 3,102	\$ 8,333,501	\$ 20,850,740	\$ -	\$ 1,103,784	\$ 35,770,801
Cash in banks	1,214,018	-	283,084	16,641	2,887,662	171,892	-	-	4,573,297
Cash in revolving account	-	-	-	-	2,000	-	-	-	2,000
Collections Awaiting Deposit	-	-	-	-	14,650	-	-	-	14,650
Receivables	-	128,596	235,733	811,303	4,832,737	52,176	418	2,378	6,063,341
Due from grantor government	-	1,802,080	1,231,899	218,146	-	-	-	-	3,252,125
Due from other funds	-	3,427,186	25,411	649,228	228	-	-	-	4,102,053
Stores inventory	5,934	-	-	-	1,546,485	-	-	-	1,552,419
Total assets	\$ 1,219,952	\$ 10,885,800	\$ 1,727,863	\$ 1,698,420	\$ 17,617,263	\$ 21,074,808	\$ 418	\$ 1,106,162	\$ 55,330,686
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ 533,115	\$ 508,926	\$ 279,182	\$ 674,670	\$ 1,309,140	\$ -	\$ -	\$ 3,305,033
Due to grantor government	-	32,015	-	-	-	-	-	-	32,015
Unearned revenue	-	401,947	26,712	454,550	9,460	-	-	-	892,669
Due to other funds	-	3,537,109	391,130	551,649	518,700	158,001	-	-	5,156,589
Total liabilities	-	4,504,186	926,768	1,285,381	1,202,830	1,467,141	-	-	9,386,306
Fund balances:									
Nonspendable	5,934	-	-	-	1,548,485	-	-	-	1,554,419
Restricted	1,214,018	6,381,614	801,095	413,039	14,865,948	19,607,667	418	1,106,162	44,389,961
Total fund balance	1,219,952	6,381,614	801,095	413,039	16,414,433	19,607,667	418	1,106,162	45,944,380
Total liabilities and fund balances	\$ 1,219,952	\$ 10,885,800	\$ 1,727,863	\$ 1,698,420	\$ 17,617,263	\$ 21,074,808	\$ 418	\$ 1,106,162	\$ 55,330,686

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2021

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	Total
Revenues:									
LCFF	\$ -	\$ 18,191,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,191,947
Federal sources	-	1,646,214	1,794,065	6,059,896	30,032,168	-	-	-	39,532,343
Other state sources	-	2,025,682	2,126,306	5,593,079	39,056	-	1,919,292	-	11,703,415
Other local sources	135,507	98,577	2,663,911	958,500	525,960	8,302,466	418	1,870,273	14,555,612
Total revenues	135,507	21,962,420	6,584,282	12,611,475	30,597,184	8,302,466	1,919,710	1,870,273	83,983,317
Expenditures:									
Current:									
Certificated salaries	-	8,127,383	1,942,851	4,428,512	-	-	-	-	14,498,746
Classified salaries	-	866,117	1,325,344	2,138,950	7,181,602	-	-	-	11,512,013
Employee benefits	-	5,728,822	2,263,232	5,049,714	5,314,322	-	-	-	18,356,090
Books and supplies	343,447	790,503	270,297	581,765	10,945,934	-	-	-	12,931,946
Contract services and operating expenditures	-	2,053,989	869,540	135,960	372,292	216,156	-	14,523	3,662,460
Capital outlay	-	57,868	-	-	2,700,909	5,980,150	-	-	8,738,927
Debt service:									
Principal retirement	-	-	-	-	-	2,695,000	-	-	2,695,000
Interest	-	-	-	-	-	-	-	2,770,334	2,770,334
Total expenditures	343,447	17,624,682	6,671,264	12,334,901	26,515,059	8,891,306	-	2,784,857	75,165,516
(Deficiency) excess of revenues (under) over expenditures	(207,940)	4,337,738	(86,982)	276,574	4,082,125	(588,840)	1,919,710	(914,584)	8,817,801
Other financing sources (uses):									
Transfers in	-	245,201	596,835	549,131	39,818	-	-	-	1,430,985
Transfers out	-	(2,176,691)	(62,003)	(427,951)	(514,568)	-	(1,919,292)	-	(5,100,505)
Total other financing sources (uses)	-	(1,931,490)	534,832	121,180	(474,750)	-	(1,919,292)	-	(3,669,520)
Net change in fund balances	(207,940)	2,406,248	447,850	397,754	3,607,375	(588,840)	418	(914,584)	5,148,281
Fund balances, July 1, 2020	-	3,975,366	353,245	15,285	12,807,058	20,196,507	-	2,020,746	39,368,207
Cumulative effect of GASB 84 implementation	1,427,892	-	-	-	-	-	-	-	1,427,892
Fund balance, July 1, 2020, as restated	1,427,892	3,975,366	353,245	15,285	12,807,058	20,196,507	-	2,020,746	40,796,099
Fund balances, June 30, 2021	\$ 1,219,952	\$ 6,381,614	\$ 801,095	\$ 413,039	\$ 16,414,433	\$ 19,607,667	\$ 418	\$ 1,106,162	\$ 45,944,380

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2021

Sacramento City Unified School District, a political subdivision of the State of California, was established on July 7, 1936. The territory covered by the District does not include certain areas of the City of Sacramento but does include some contiguous territory located outside city boundaries, but within Sacramento County boundaries. There were no changes in the District boundaries in the current year under audit. The District operated forty-two elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two adult education centers, two special education centers and forty-two children's centers and preschools, serving infants through age 12. fifteen charter schools also operated in the District serving kindergarten through grade twelve, five of which were governed by the District Board of Education.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Christina Pritchett	President	December 2024
Lisa Murawski	Vice President	December 2022
Darrel Woo	Second Vice President	December 2022
Leticia Garcia	Member	December 2022
Jamee Villa	Member	December 2024
Chinua Rhodes	Member	December 2024
Lavana Phillips	Member	December 2024
Isa Sheikh*	Student Member	June 2021

ADMINISTRATION

Jorge A. Aguilar
Superintendent

Lisa Allen
Deputy Superintendent

Vacant**
Chief Communications Officer

Vacant***
Chief Continuous Improvement and Accountability Officer

Bob Lyons****
Chief Information Officer

Cancy McArn
Chief Human Resources Officer

Rose F. Ramos
Chief Financial Officer

Christine Baeta
Chief Academic Officer

* Jacqueline Zhang voted into office as the new student member in June 2021 for the 2021-22 fiscal year.

** Vincent Harris resigned August 25, 2021.

*** Tara Gallegos resigned September 17, 2021.

**** Bob Lyons hired March 17, 2021.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 For the Year Ended June 30, 2021

<u>Grade Level</u>	Number of Days <u>Traditional Calendar</u>	<u>Status</u>
<u>District</u>		
Kindergarten	180	In Compliance
Grade 1	180	In Compliance
Grade 2	180	In Compliance
Grade 3	180	In Compliance
Grade 4	180	In Compliance
Grade 5	180	In Compliance
Grade 6	180	In Compliance
Grade 7	180	In Compliance
Grade 8	180	In Compliance
Grade 9	180	In Compliance
Grade 10	180	In Compliance
Grade 11	180	In Compliance
Grade 12	180	In Compliance
<u>Bowling Green Charter School - Classroom Based</u>		
Kindergarten	180	In Compliance
Grade 1	180	In Compliance
Grade 2	180	In Compliance
Grade 3	180	In Compliance
Grade 4	180	In Compliance
Grade 5	180	In Compliance
Grade 6	180	In Compliance
<u>George Washington Carver School of Arts and Science - Classroom Based</u>		
Grade 9	180	In Compliance
Grade 10	180	In Compliance
Grade 11	180	In Compliance
Grade 12	180	In Compliance
<u>New Joseph Bonnheim Charter School - Classroom Based</u>		
Kindergarten	180	In Compliance
Grade 1	180	In Compliance
Grade 2	180	In Compliance
Grade 3	180	In Compliance
Grade 4	180	In Compliance
Grade 5	180	In Compliance
Grade 6	180	In Compliance
<u>New Technology High School - Classroom Based</u>		
Grade 9	175	In Compliance
Grade 10	175	In Compliance
Grade 11	175	In Compliance
Grade 12	175	In Compliance

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	Special Education Cluster:		
84.027	IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 7,842,010
84.027	IDEA: Private School ISP	13379	21,129
84.173	IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	232,536
84.027A	IDEA: Mental Health Services, Part B, Sec 611	14468	477,100
84.173A	Alternative Dispute Resolution, Part B, Sec 611	13007	<u>40,279</u>
	Subtotal Special Education Cluster		<u>8,613,054</u>
	Adult Education Program:		
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	134,915
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	8,800
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>13,408</u>
	Subtotal Adult Education Program		<u>157,123</u>
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>654,464</u>
	Title I Program:		
84.010	ESEA (ESSA): Title I, Part Basic Grants Low-Income and Neglected	14329	17,500,525
84.010	ESEA: School Improvement Funding for LEAs	15438	<u>1,298,082</u>
	Subtotal Title I Program		<u>18,798,607</u>
	Title III Program:		
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	599,984
84.365	ESEA (ESSA): Title III, Immigrant Student Program	15146	<u>23,163</u>
	Subtotal Title III Program		<u>623,147</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	\$ 202,066
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.060	Indian Education (From Federal Government)	10011	17,734
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	1,869,620
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	1,757,074
84.377	ESEA: Title I, School Improvement Grant (SIG)	*	14,396,905
84.424	ESEA: Title IV, Part A, Student Support and Academic Enrichment	15396	1,584,752
COVID-19: Education Stabilization Fund (ESF) Programs:			
84.425D	COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund 1	15536	15,150,825
84.425D	COVID-19: ESSER II	15547	7,411,849
84.425C	COVID-19: Governor's Emergency Education Relief Fund		
84.425F	Higher Education Emergency Relief Funds (HEERF) Program (GEER): Learning Loss Mitigation	P425F204408 15517	1,155,271 44,758
Subtotal ESF Programs			23,762,703
Total U.S. Department of Education			72,576,669
<u>U.S. Department of Health and Human Services - Passed through California Department of Health Care Services</u>			
93.778	Medi-Cal Billing Option - Medicaid Cluster	10013	776,943
93.596	Child Development: Federal General (CCTR) and State Preschool (CSPP); Rs 5026, Family Child Care Home (CFCC) - CCDF Cluster	13609	988
93.674	Chafee Foster Care Independent Living	*	81,455
93.600	Head Start - Head Start Cluster	10016	5,847,229
93.566	Refugee Cash and Medical Assistance Program	*	96,667
<u>U.S. Department of Health and Human Services - Passed through Substance Abuse and Mental Health Services Administration</u>			
93.243	Meadowview Project Aware Grant	*	49,514
Total U.S. Department Health and Human Services			6,852,796

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2021

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
	Child Nutrition Cluster:		
10.559	Child Nutrition: Summer Food Service Program Operations	13004	\$ 15,267,105
10.558	Child Nutrition: Child Care Food Program	13666	<u>11,618,960</u>
	Total U.S. Department of Agriculture		<u>26,886,065</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC	*	<u>282,505</u>
<u>U.S. Department of Labor</u>			
	Workforce Innovation and Opportunity Act Cluster:		
17.259	Workforce Investment Act, Youth Activities	*	<u>185,200</u>
<u>U.S. Department of Treasury - Passed through California Department of Education</u>			
21.019	COVID-19: Coronavirus Relief Funds (CRF): Learning Loss Mitigation	25516	<u>35,369,192</u>
	Total Federal Programs		<u>\$ 142,152,427</u>

* District is unable to provide PCA numbers.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

	Bond Interest and Redemption <u>Fund</u>
June 30, 2021 Unaudited Actual Financial Reporting Ending Fund Balance	\$ 34,301,529
To correct debt issuance premiums recorded by the Sacramento County Treasurer	<u>6,544,107</u>
June 30, 2021 Audited Financial Statements Ending Fund Balance	<u>\$ 40,845,636</u>

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

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 For the Year Ended June 30, 2021
 (UNAUDITED)

	(Budget) <u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 562,885,556	\$ 629,933,392	\$ 557,546,896	\$ 555,039,158
Expenditures	591,276,905	591,568,014	532,129,368	553,491,115
Other uses and transfers out	<u>266,000</u>	<u>5,507,272</u>	<u>2,698,262</u>	<u>1,719,449</u>
Total outgo	<u>591,542,905</u>	<u>597,075,286</u>	<u>534,827,630</u>	<u>555,210,564</u>
Change in fund balance	\$ <u>(28,657,349)</u>	\$ <u>32,858,106</u>	\$ <u>22,719,266</u>	\$ <u>(171,406)</u>
Ending fund balance	\$ <u>97,249,368</u>	\$ <u>125,906,717</u>	\$ <u>93,048,611</u>	\$ <u>70,329,345</u>
Available reserves	\$ <u>34,831,550</u>	\$ <u>45,401,679</u>	\$ <u>84,052,645</u>	\$ <u>52,751,482</u>
Designated for economic uncertainties	\$ <u>11,727,858</u>	\$ <u>11,907,405</u>	\$ <u>10,624,585</u>	\$ <u>52,751,482</u>
Undesignated fund balance	\$ <u>23,103,692</u>	\$ <u>33,494,274</u>	\$ <u>73,428,060</u>	\$ <u>-</u>
Available reserves as percentages of total outgo	<u>5.9%</u>	<u>7.6%</u>	<u>15.7%</u>	<u>9.5%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ <u>1,340,327,009</u>	\$ <u>1,380,986,742</u>	\$ <u>1,663,304,598</u>	\$ <u>1,608,818,718</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>37,547</u>	<u>38,220</u>	<u>38,220</u>	<u>38,425</u>

The General Fund fund balance has increased by \$55,405,966 over the past three years. The District has incurred operating deficits in one of the past three years, and anticipates incurring an operating deficit during the 2021-2022 fiscal year. The fiscal year 2021-2022 budget projects a decrease of \$28,657,349. For a district this size, the state recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2021, the District has met this requirement.

Total long-term liabilities have decreased by \$227,831,976 over the past two years.

Average daily attendance has decreased by 205 over the past two years. The District anticipates a decrease of 673 ADA for the 2021-2022 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2021

Charter No.	<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
0598	Aspire Capitol Heights Academy	Separate Report
0018	Bowling Green Charter Elementary	Included as Charter Schools Fund
0775	California Montessori Project Capitol Campus	Separate Report
1273	Capitol Collegiate Academy	Separate Report
0588	George Washington Carver School of Arts and Science	Included as Charter Schools Fund
1848	Growth Public Schools	Separate Report
0640	Language Academy of Sacramento	Separate Report
0586	The Met Sacramento High School	Included as Charter Schools Fund
1690	New Joseph Bonnheim (NJB) Community Charter School	Included as Charter Schools Fund
0585	New Technology High School	Included as Charter Schools Fund
0596	Sacramento Charter High School	Separate Report
1948	Sacramento Academic and Vocational Academy (SAVA)	Separate Report
0552	Sol Aureus College Preparatory	Separate Report
0491	St. HOPE Public School 7	Separate Report
1186	Yav Pem Suab Academy	Separate Report

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
 For the Year Ended June 30, 2021

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
Revenues		
Other local sources	\$ 417,283	\$ 428,868
Expenditures:		
Certificated salaries	260,204	186,709
Classified salaries	-	66,127
Employee benefits	156,677	142,947
Books and supplies	139	1,138
Contract services and operating expenditures	263	1,044
Indirect costs	-	30,903
Total expenditures	<u>417,283</u>	<u>428,868</u>
Change in fund balance	-	-
Fund balance, July 1, 2020	<u>-</u>	<u>-</u>
Fund balance, June 30, 2021	<u>\$ -</u>	<u>\$ -</u>

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 69 and 70 of the financial statements for a complete presentation of the Child Development Fund.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

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

C - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

D - Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2021-2022 fiscal year, as required by the State Controller's Office.

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

F - Schedule of First 5 Revenues and Expenditures: This schedule provides information about the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2021, the District did not adopt this program.

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

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance with State Laws and Regulations

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the State of California's 2020-21 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2021.

<u>Description</u>	<u>Procedures Performed</u>
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study – Course Based	No, see below
Attendance, for charter schools	Yes
Mode of Instruction, for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study, for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	Yes
Charter School Facility Grant Program	No, see below

(Continued)

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

We did not perform any procedures related to Apprenticeship: Related and Supplemental Instruction because the District does not have programs that meet this criteria.

The District did not qualify for District of Choice in the current year; therefore, we did not perform any procedures related to District of Choice.

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

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

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on Sacramento City Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sacramento City Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Finding 2021-002 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding School Accountability Report Card. Compliance with such requirements is necessary, in our opinion, for Sacramento City Unified School District to comply with the requirements applicable to the state laws and regulations referred to above.

(Continued)

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2021.

Other Matter

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

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
January 27, 2022

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

Board of Education
Sacramento City Unified School District
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements, and have issued our report thereon dated January 27, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency involving internal control that we communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2021-001.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sacramento City Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Sacramento City Unified School District's Response to Finding

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

Purpose of this Report

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



Crowe LLP

Sacramento, California
January 27, 2022

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

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance on First 5 Sacramento County Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2021.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance on Sacramento City Unified School District's First 5 Sacramento County Program based on our audit of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on First 5 Sacramento County Program

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2021.

Purpose of this Report

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


Crowe LLP

Sacramento, California
January 27, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY UNIFORM GUIDANCE

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Sacramento City Unified School District's major federal programs for the year ended June 30, 2021. Sacramento City Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Unmodified Opinion on Each of the Major Federal Programs

In our opinion, Sacramento City Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

(Continued)

Report on Internal Control Over Compliance

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

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

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

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


Crowe LLP

Sacramento, California
January 27, 2022

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

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

Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

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

Type of auditors' report issued on compliance for major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Opinion</u>
84.425D, 84.425C, 84.425F	COVID-19: ESF Programs	Unmodified
21.019	COVID-19: Coronavirus Relief Funds (CRF)	Unmodified
84.377	Title I: School Improvement Grant	Unmodified

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

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D, 84.425C, 84.425F	COVID-19: ESF Programs
21.019	COVID-19: Coronavirus Relief Funds (CRF)
84.377	Title I: School Improvement Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? _____ Yes X No

STATE AWARDS

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

2021-001 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Criteria:

Sound accounting policies and proper segregation of duties require an internal control system be in place to ensure each transaction is complete, accurate and reviewed by a knowledgeable person prior to processing.

Condition:

Three individuals in the Accounting Services department have the ability to prepare and post journal entries into the financial system. This is a repeat finding of 2020-002.

Effect:

There exists opportunity for error or fraud to be committed related to financial reporting.

Cause:

The design of controls within the journal entry process does not mitigate the potential for fraud or error in financial reporting.

Recommendation:

We recommend that the District implement an internal control generating a log of journal entries prepared and posted by the same individual and require an independent individual to review and verify on a periodic basis.

Views of Responsible Officials and Planned Corrective Action:

The District currently uses a manual process for the segregation of duties to mitigate the same individual preparing and posting their own journal entries into the financial system. The District will implement stronger internal controls by using the financial system to add an additional level of review and approval.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2021-002 STATE COMPLIANCE – SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria:

Education Code Section 33126(b)(8) states that the school accountability report card shall include, but is not limited to, assessment of the following school conditions: (8) Safety, cleanliness, and adequacy of school facilities, including any needed maintenance to ensure good repair as specified in Section 17014, Section 17032.5, subdivision (a) of Section 17070.75, and subdivision (b) of Section 17089.

Condition:

At the following sites, Bowling Green Elementary and West Campus High, one or more attributes on the school accountability report card was not consistent with the information on the Facility Inspection Tool (FIT) for the site.

Context:

We performed the audit procedures enumerated in the State of California *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect:

The District is not in compliance with Education Code 33126(b)(8) due to the inconsistency noted.

Cause:

The cause of the finding is the District improperly updated the school accountability report card for the site indicating the attributes as follows:

School and Attribute	SARC Rating	FIT Rating
Bowling Green Elementary – Systems	Good	Poor
Bowling Green Elementary – Interior	Poor	Fair
West Campus High – Interior	Good	Poor
West Campus High – External	Poor	Good

Fiscal Impact:

Not applicable.

Recommendation:

The District should ensure the school accountability report cards are completed appropriately based on the information of the most recent Facility Inspection Tool.

View of Responsible Officials and Planned Corrective Action:

The District will implement an additional internal control process of the school accountability report cards before publication to ensure that the school accountability report cards are completed based on the most recent Facility Inspection Tool information.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2021

2020-001

Condition: Cash in County Treasury reconciliations were not being prepared, reviewed and approved on a monthly basis throughout the fiscal year.

Recommendation: We recommend that the District prepare, review and approved Cash in County Treasury reconciliations on a monthly basis.

Current Status: Implemented.

2020-002

Condition: Three individuals in the Accounting Services department have the ability to prepare and post journal entries into the financial system. This is a repeat finding of 2019-001.

Recommendation: We recommend that the District implement an internal control generating a log of journal entries prepared and posted by the same individual and require an independent individual to review and verify on a periodic basis.

Current Status: Not implemented. See current year finding 2021-001.

2020-003

Condition: 8 of the 16 comprehensive school safety plans inspected were reviewed and approved after March 1st 2021.

Recommendation: The District should ensure the school safety plans are prepared and reviewed by the March 1st reporting date.

Current Status: Implemented.

Board of Education Executive Summary

Legal Department

Trustee Area Redistricting – Full Demographic Presentation with Map Options

February 3, 2022



I. Overview/History of Department or Program

Sacramento City Unified School District (SCUSD) completed the process to transition from at-large to by-trustee area elections following voter approval in November 2006. SCUSD has seven (7) trustee areas. Each of the trustees is required to reside within a defined trustee area and each trustee is elected only by voters in that trustee area. This type of voting is referred to as by-trustee area or by-district voting.

Every ten years, after the U.S. Census data is released, school districts are required to evaluate whether their current trustee areas have approximately equal populations using the new census data. The variation in total population among trustee areas cannot exceed 10%. If the total peak variation is less than 10%, no changes are needed. If the total peak variation exceeds 10%, trustee area boundaries need to be adjusted. This process is referred to as *redistricting*. Trustee areas must be made as equal in population as possible and practicable to provide equal access to political representation consistent with the one person, one vote constitutional principle.

The redistricting process is governed by the U.S. Constitution, federal law, and California law. Please note that redistricting applies to voting areas only and does not impact school attendance boundaries.

SCUSD hired professional demographers, SchoolWorks, Inc., to draft and revise maps for consideration by the public and the Trustees. Proposed “revised maps” will ensure appropriate population balance and will incorporate feedback received by the Trustees and the community. Members of the public will be able to provide input about boundaries, as well as possible revisions of maps, assuming new maps will be required.

The districting process will be transparent, and everyone will have the opportunity to provide their input on the proposed revised maps. The Board of Trustees will adopt a resolution establishing election district boundaries by February 28, 2022, the deadline established by law. After adoption of a new map, it will be sent to the County Superintendent of Schools and the County Registrar of Voters. The County Registrars of Voters will then adjust precinct boundaries before the filing deadline for the November 2022 trustee election. The new map will be used for the first time for the November 2022 election, when three SCUSD trustees will stand for election.

The proposed timeline, below, includes multiple Board meetings and dedicated time for community input to meet statutory deadlines for map adjustments following the delayed release of 2020 Census Data. These deadlines and the procedures outlined below are subject to change.

Trustees, Trustee areas, and terms of office:

Board of Education Executive Summary

Legal Department

Trustee Area Redistricting – Full Demographic Presentation with Map Options
February 3, 2022



- Area 1: Lisa Murawski (2022)
- Area 2: Leticia Garcia (2022)
- Area 3: Christina Pritchett (2024)
- Area 4: Jamee Villa (2024)
- Area 5: Chinua Rhodes (2024)
- Area 6: Darell Woo (2022)
- Area 7: Lavinia Phillips (2024)

Proposed Timeline*

- **October 21, 2021:** Board Meeting No. 1. Announce Redistricting Issue to Board/Community, along with a proposed timeline for completion of the process.
- **November 4, 2021:** Board meeting No. 2. Full demographic presentation, including 3 map options.
- **November 5-11, 2021:** Community meetings (in-person and virtual).
- **November 18, 2021:** Board meeting No. 3. Staff presents a summary of community input. Demographer presentation.
- **November 30, 2021:** Community meeting. Demographer presentation.
- **December 6 and 8, 2021:** Community meeting. Demographer presentation.
- **December 16, 2021:** Board meeting No. 4. Review summary of community input.
- January 13, 2022: Board meeting No. 5. Demographer presentation.
- **February 3, 2022: Board meeting No. 5. Demographer presentation.**
- **February 17, 2022:** Adoption of map. Upon adoption of map, send notice to the County Superintendent and the County Registrar of Voters with the adopted resolution and map.
- **February 28, 2022:** Deadline for adoption of a new map. (Education Code section 5019.5)
- **July 6, 2022:** Deadline for the Registrar to implement the new maps.
- **November 8, 2022.** Initial election of trustees using the new map approved by the board. (3 trustees up for election).
- **November 5, 2024.** Second election of trustees using the new map approved by the board. (4 trustees up for election).

* These deadlines and the procedures outlined above are subject to change.

III. Budget:

Costs associated with hiring professional demographers, SchoolWorks, Inc., for analysis.

IV. Goals, Objectives and Measures:

Pursuant to District Board Bylaw 9005 (Governance Standards), the Board “believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents, guardians, all members of the community, employees,

Board of Education Executive Summary

Legal Department

Trustee Area Redistricting – Full Demographic Presentation with Map Options
February 3, 2022



the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board Members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.” As such, the goal is for the District to evaluate whether its current trustee areas have approximately equal populations using the new census data and determine whether the redistricting process is required by the U.S. Constitution, federal law, and California law. If the redistricting process is necessary, everyone will have the opportunity to provide their input on the proposed revised maps.

V. Major Initiatives:

This redistricting process is necessary because the law requires that trustee areas be population balanced using the 2020 Census Data.

VI. Results:

The new trustee areas will be in effect for November 2022 elections. The deadline for adoption of revised districting maps (February 28, 2022) allows time for county Registrars of Voters to adjust precinct boundaries before the filing deadline for the November election.

VII. Lessons Learned/Next Steps:

SCUSD hired professional demographers, SchoolWorks, Inc., to draft and revise maps for consideration by the public and the Trustees. Proposed “revised maps” will ensure appropriate population balance and will incorporate feedback received by the Trustees and the community. Members of the public will be able to provide input about boundaries, as well as possible revisions of maps, assuming new maps will be required. Indeed, the District has held three community meetings regarding redistricting on November 30, 2021 (for Trustee Areas 2, 4, and 7); December 6, 2021 (for Trustee Areas 2 and 3); and December 8, 2021 (for Trustee Areas 1, 5, and 6).



Trustee Boundary Adjustments

Sacramento City Unified School District

February 2022

Presented by Ken Reynolds
President, SchoolWorks, Inc.



Introduction/Update

Trustee Boundary Maps that comply with the requirements to balance the population between the trustee areas were presented at School Board meetings and Community meetings.

The board asked for maps showing the location of the schools in the district which are included in this update.

There was a small revision requested to plan A which is shown as Plans D and E in this presentation.

Public Input

Three community meetings were held to present the proposed trustee boundary maps and to receive public input. The meetings were as follows:

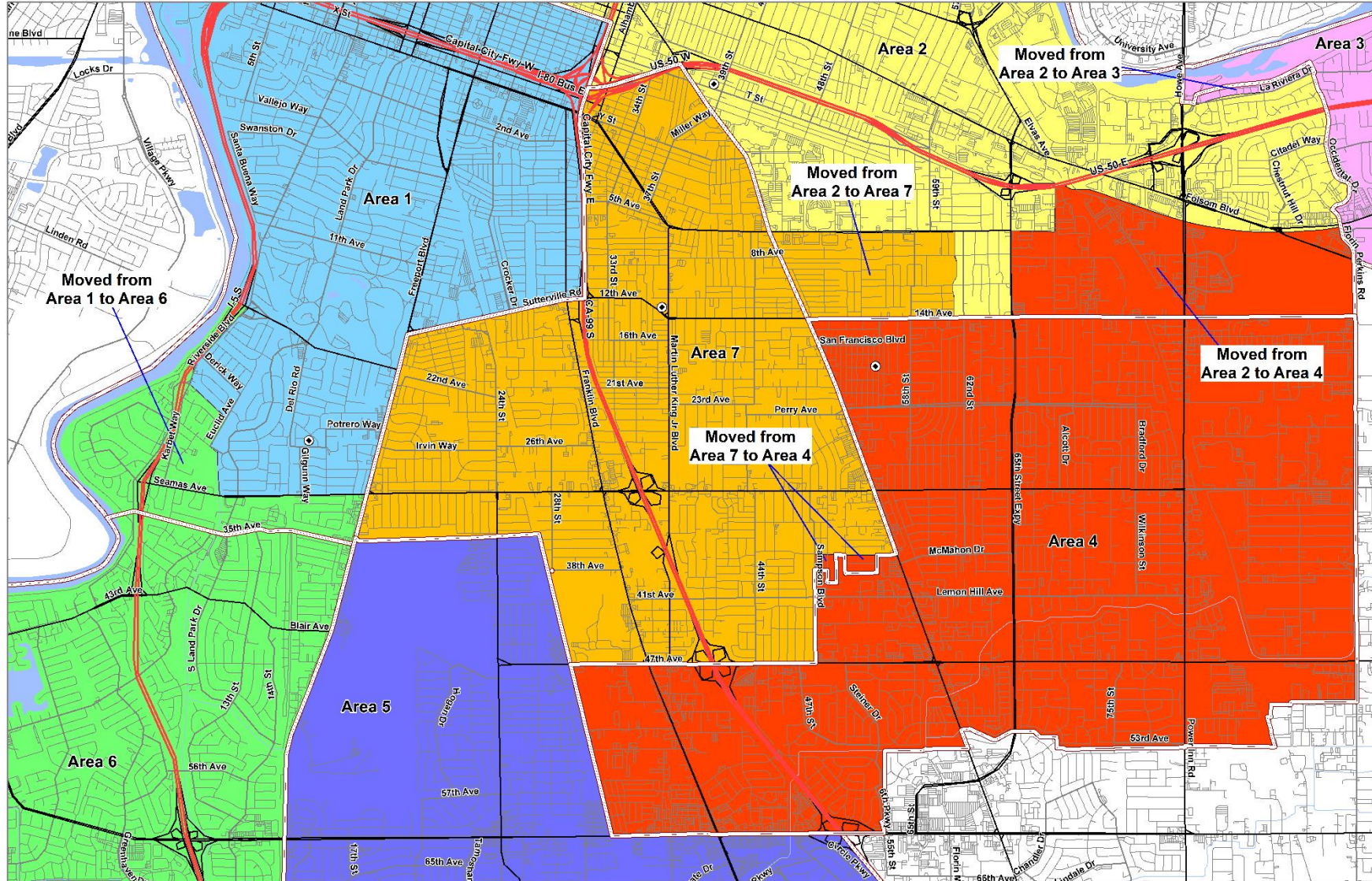
- Nov 30 – Areas 2,4 & 7
- Dec 6 – Areas 2 and 3
- Dec 8 – Areas 1, 5 and 6

There were a few comments and questions at each meeting along with input at each of the school board meetings on Trustee Areas.

There were not any recommendations for adjustments to the maps and the only comment regarding a new map was to use the high school boundaries.

Most comments and questions were in relation to school enrollment concerns and what is the impact of these changes.

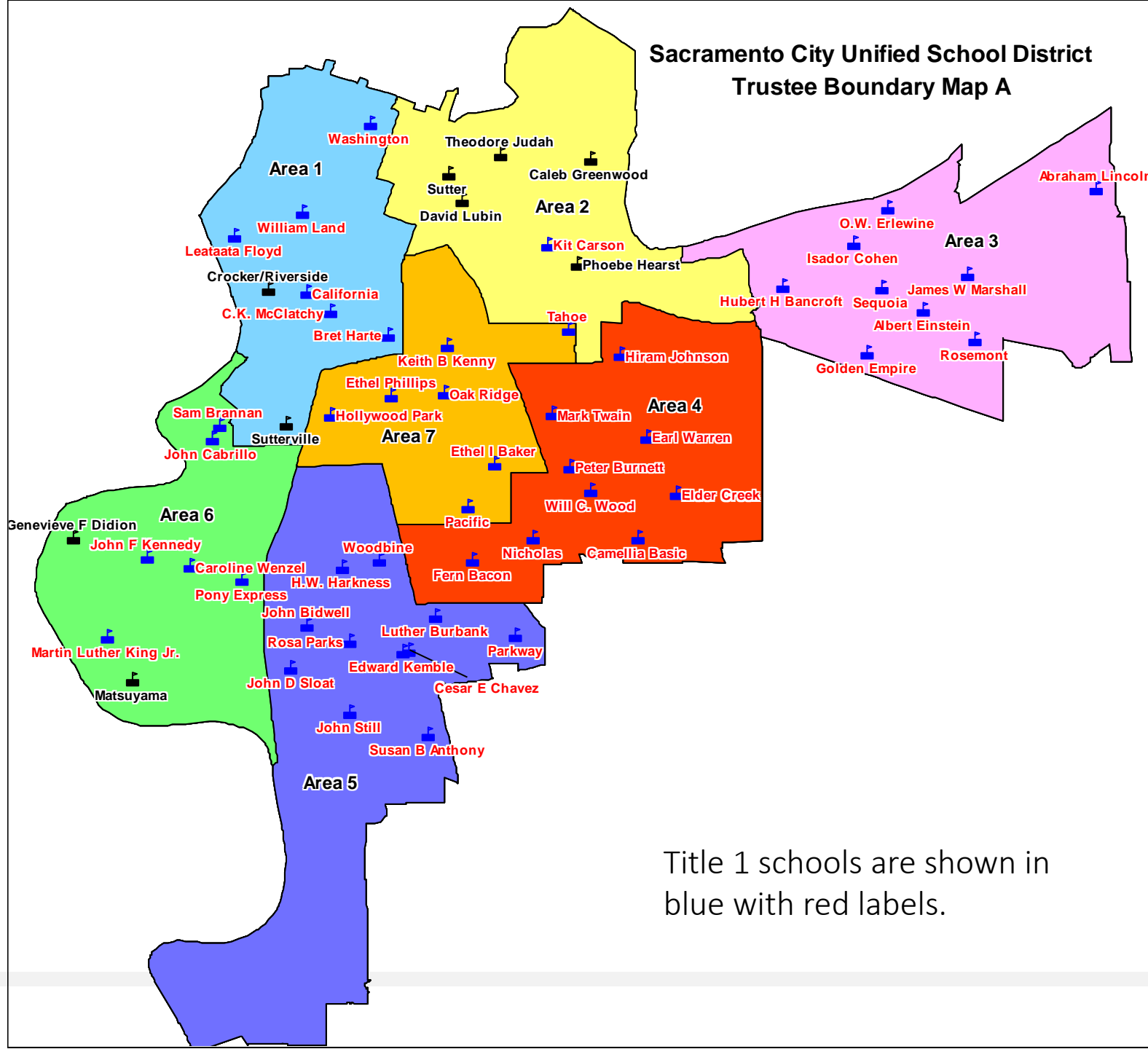
Trustee Area Boundary Map A (Detail)



<u>Area</u>	<u>Trustee</u>
1	Murawski
2	Garcia
3	Pritchett
4	Villa
5	Rhodes
6	Woo
7	Phillips

Peak Deviation = 2.12%

Trustee Area Boundary Map A (Schools)

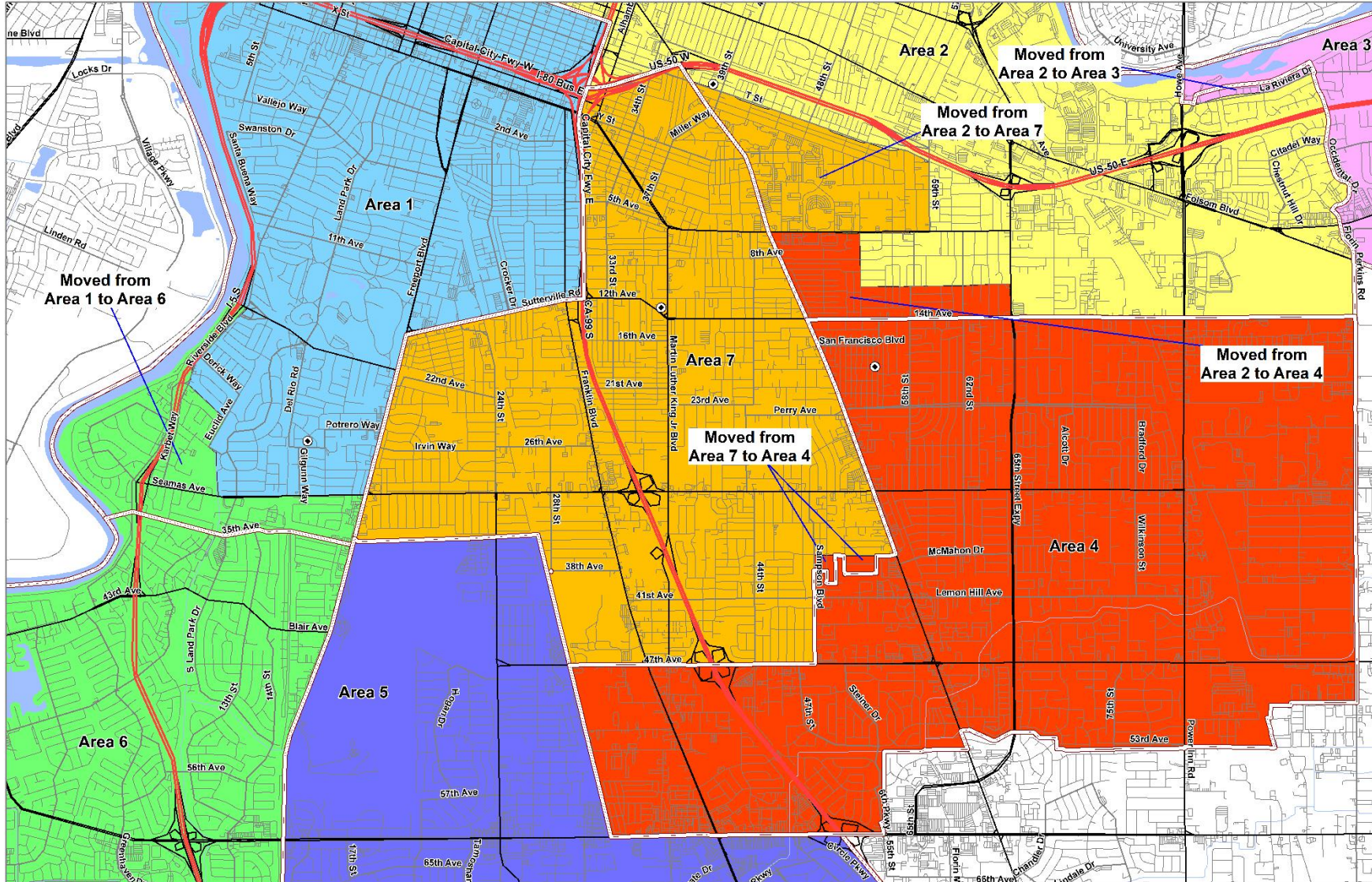


Title 1 schools are shown in blue with red labels.

Area	Trustee	Schools
1	Murawski	8
2	Garcia	6
3	Pritchett	9
4	Villa	9
5	Rhodes	11
6	Woo	8
7	Phillips	7

Area	T1 Schools	Non T1
1	6	2
2	1	5
3	9	0
4	9	0
5	11	0
6	6	2
7	7	0

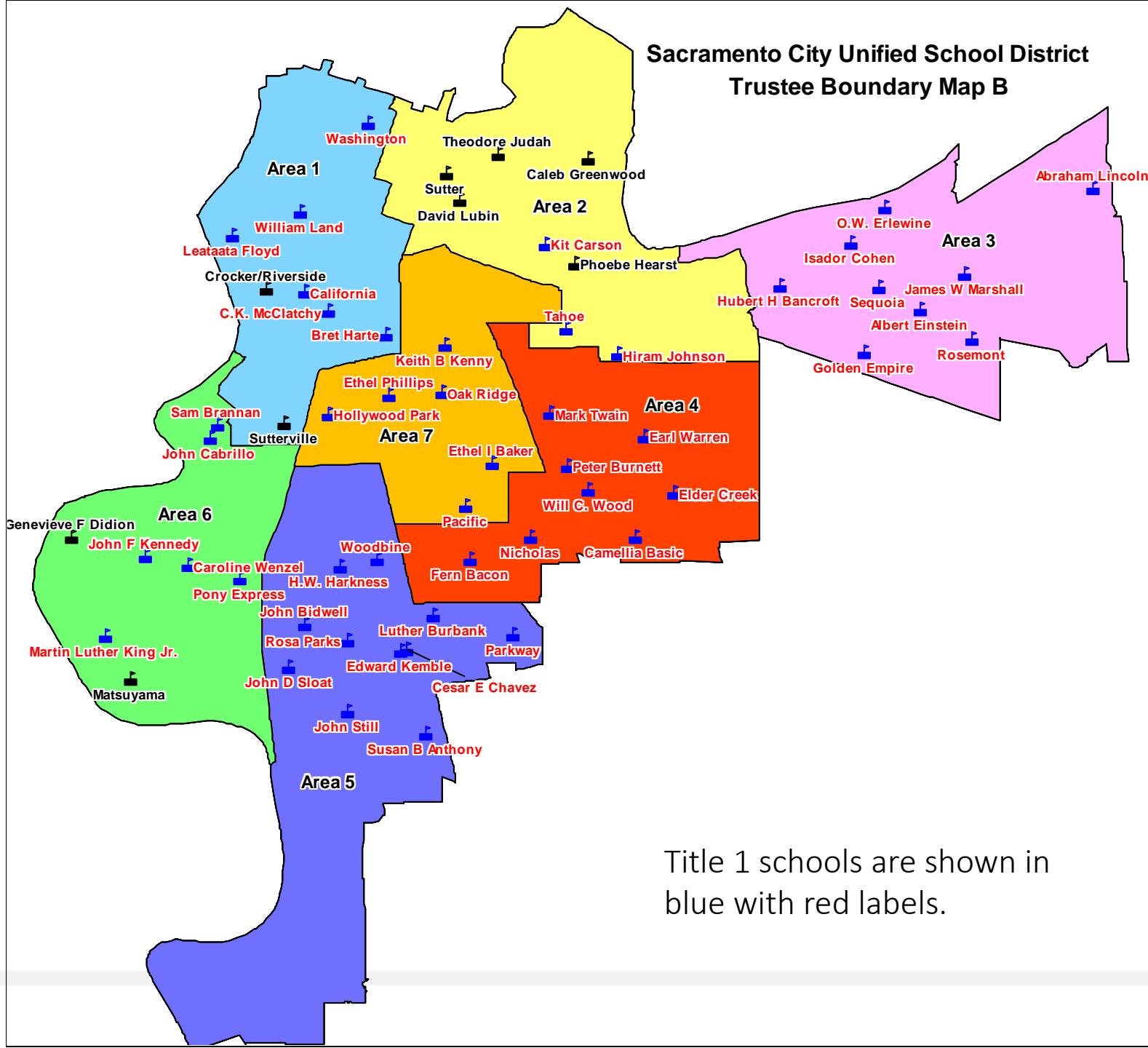
Trustee Area Boundary Map B (Detail)



Area	Trustee
1	Murawski
2	Garcia
3	Pritchett
4	Villa
5	Rhodes
6	Woo
7	Phillips

Peak Deviation = 2.48%

Trustee Area Boundary Map B (Schools)

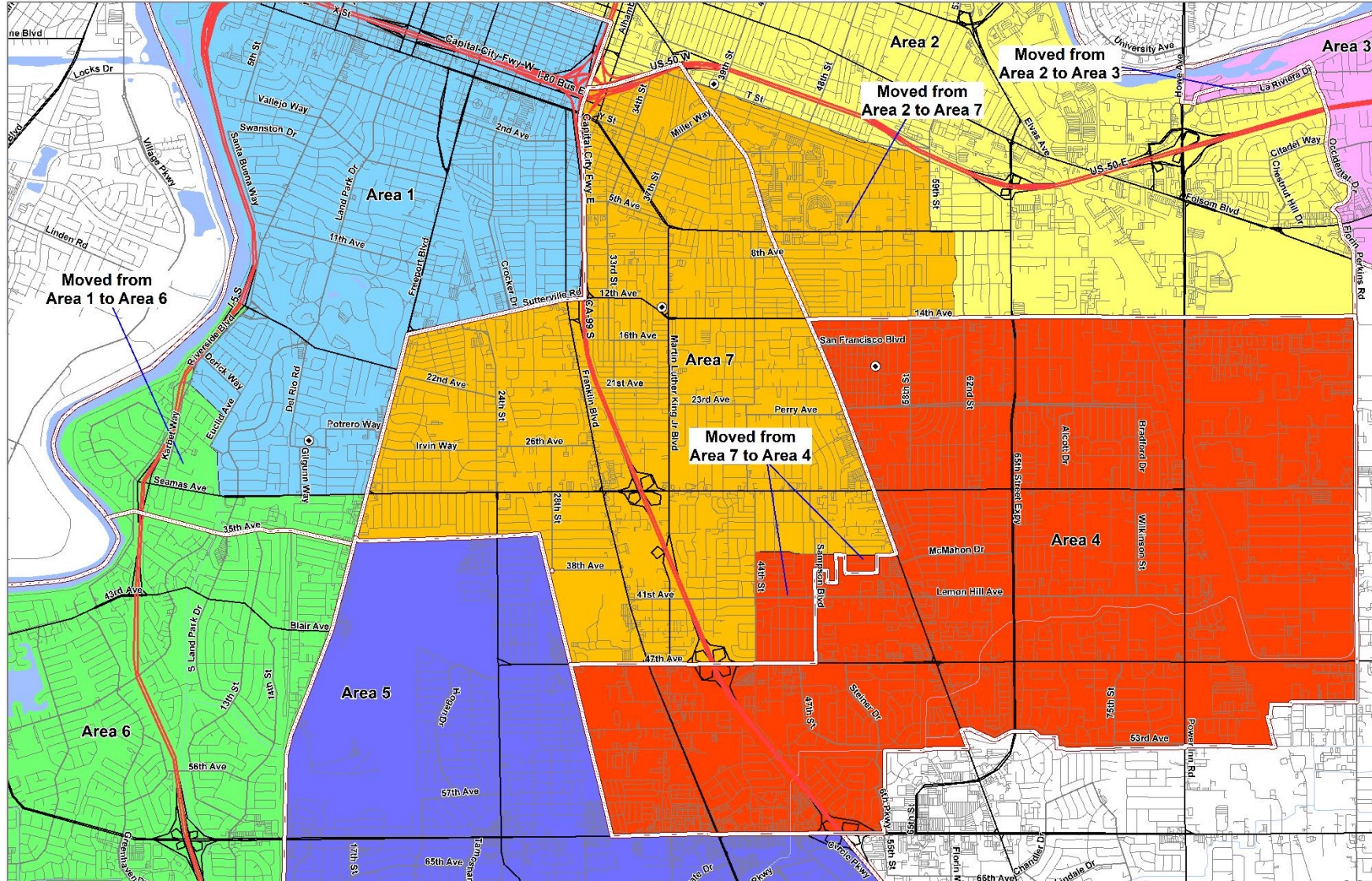


Title 1 schools are shown in blue with red labels.

Area	Trustee	Schools
1	Murawski	8
2	Garcia	8
3	Pritchett	9
4	Villa	8
5	Rhodes	11
6	Woo	8
7	Phillips	6

Area	T1 Schools	Non T1
1	6	2
2	3	5
3	9	0
4	8	0
5	11	0
6	6	2
7	6	0

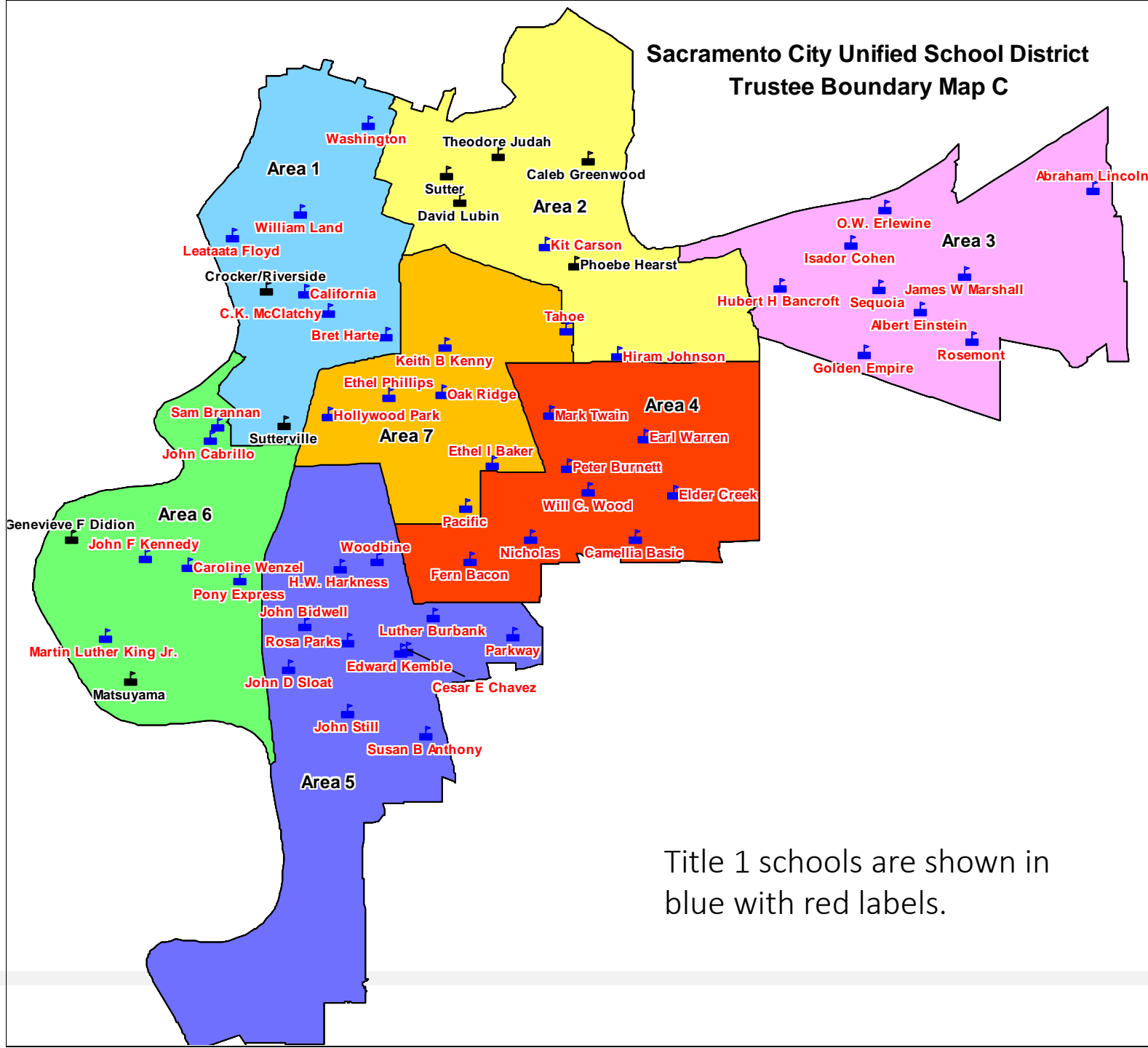
Trustee Area Boundary Map C (Detail)



<u>Area</u>	<u>Trustee</u>
1	Murawski
2	Garcia
3	Pritchett
4	Villa
5	Rhodes
6	Woo
7	Phillips

Peak Deviation = 2.66%

Trustee Area Boundary Map C (Schools)

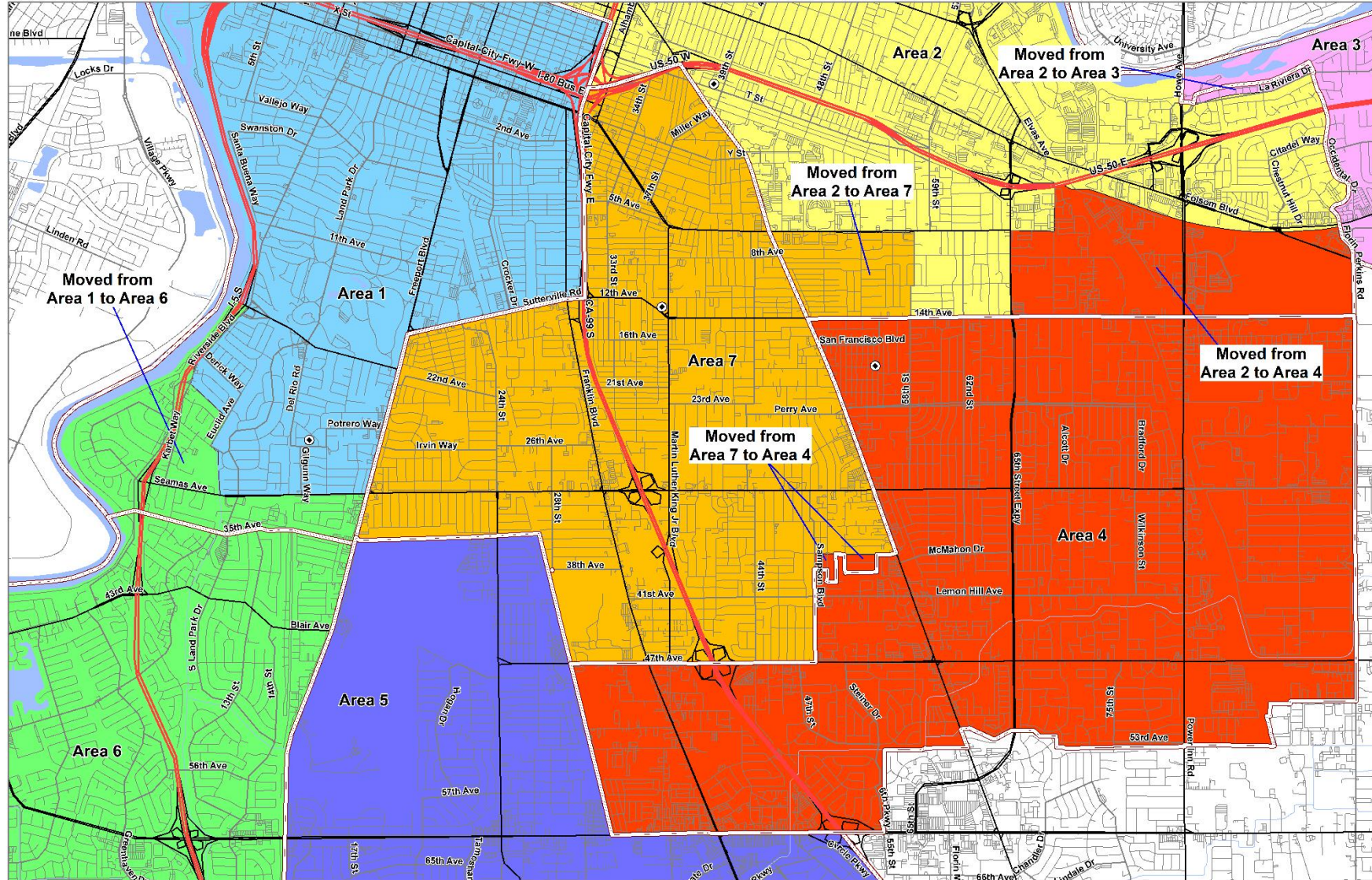


Title 1 schools are shown in blue with red labels.

Area	Trustee	Schools
1	Murawski	8
2	Garcia	7
3	Pritchett	9
4	Villa	8
5	Rhodes	11
6	Woo	8
7	Phillips	7

Area	T1 Schools	Non T1
1	6	2
2	2	5
3	9	0
4	8	0
5	11	0
6	6	2
7	7	0

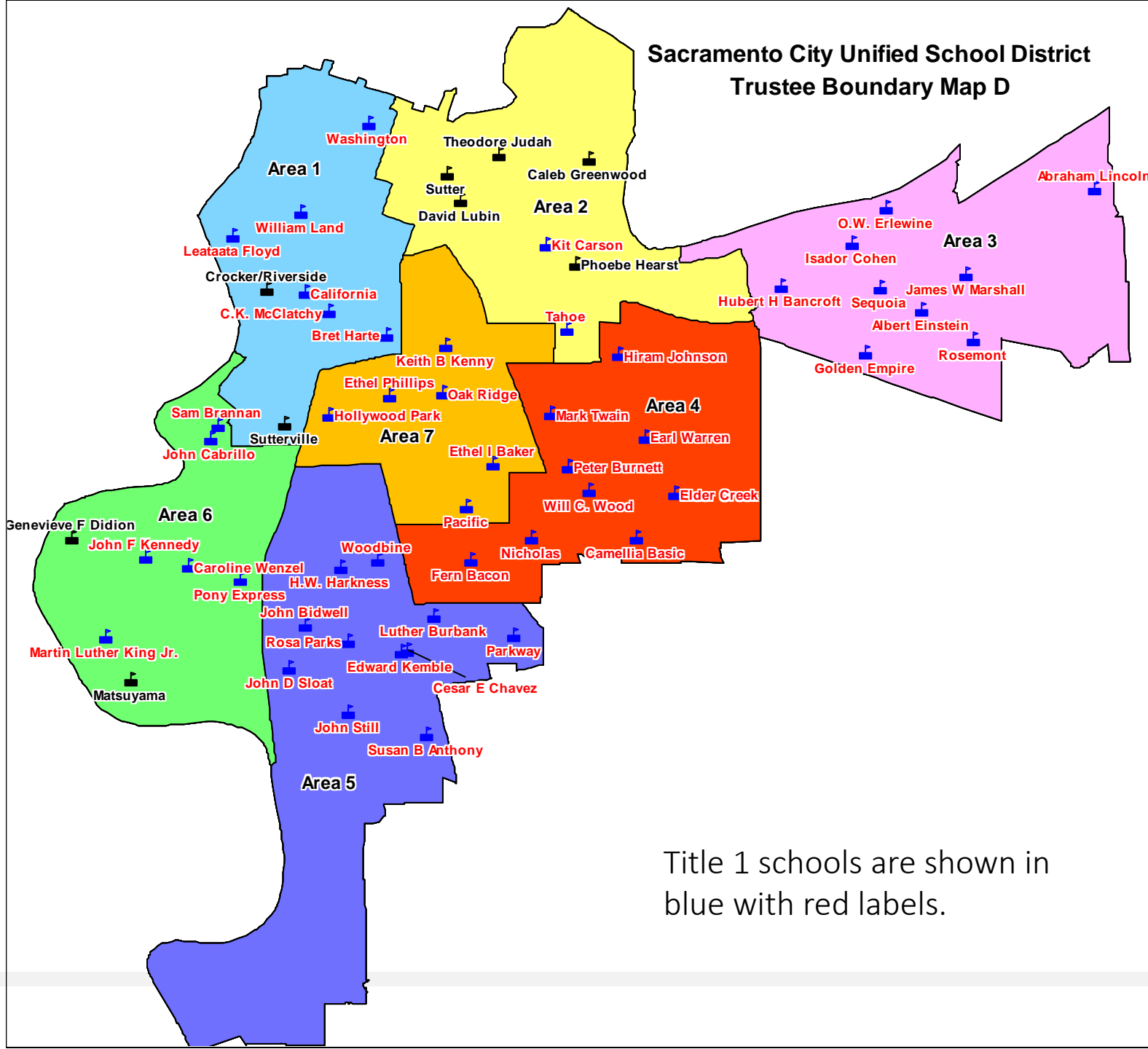
Trustee Area Boundary Map D (Detail)



Area	Trustee
1	Murawski
2	Garcia
3	Pritchett
4	Villa
5	Rhodes
6	Woo
7	Phillips

Peak Deviation = 3.35%

Trustee Area Boundary Map D (Schools)

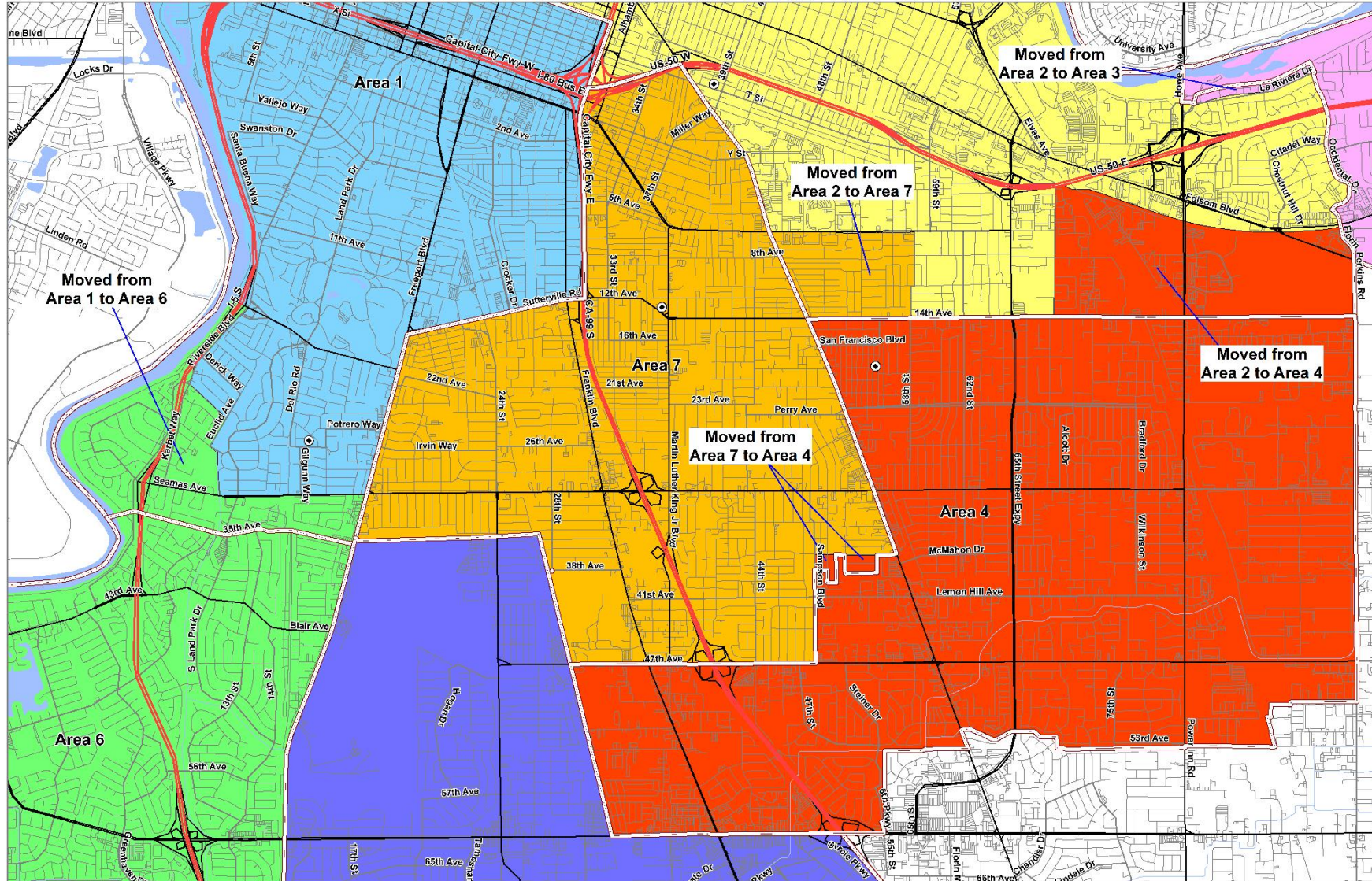


Title 1 schools are shown in blue with red labels.

Area	Trustee	Schools
1	Murawski	8
2	Garcia	7
3	Pritchett	9
4	Villa	9
5	Rhodes	11
6	Woo	8
7	Phillips	6

Area	T1 Schools	Non T1
1	6	2
2	2	5
3	9	0
4	9	0
5	11	0
6	6	2
7	6	0

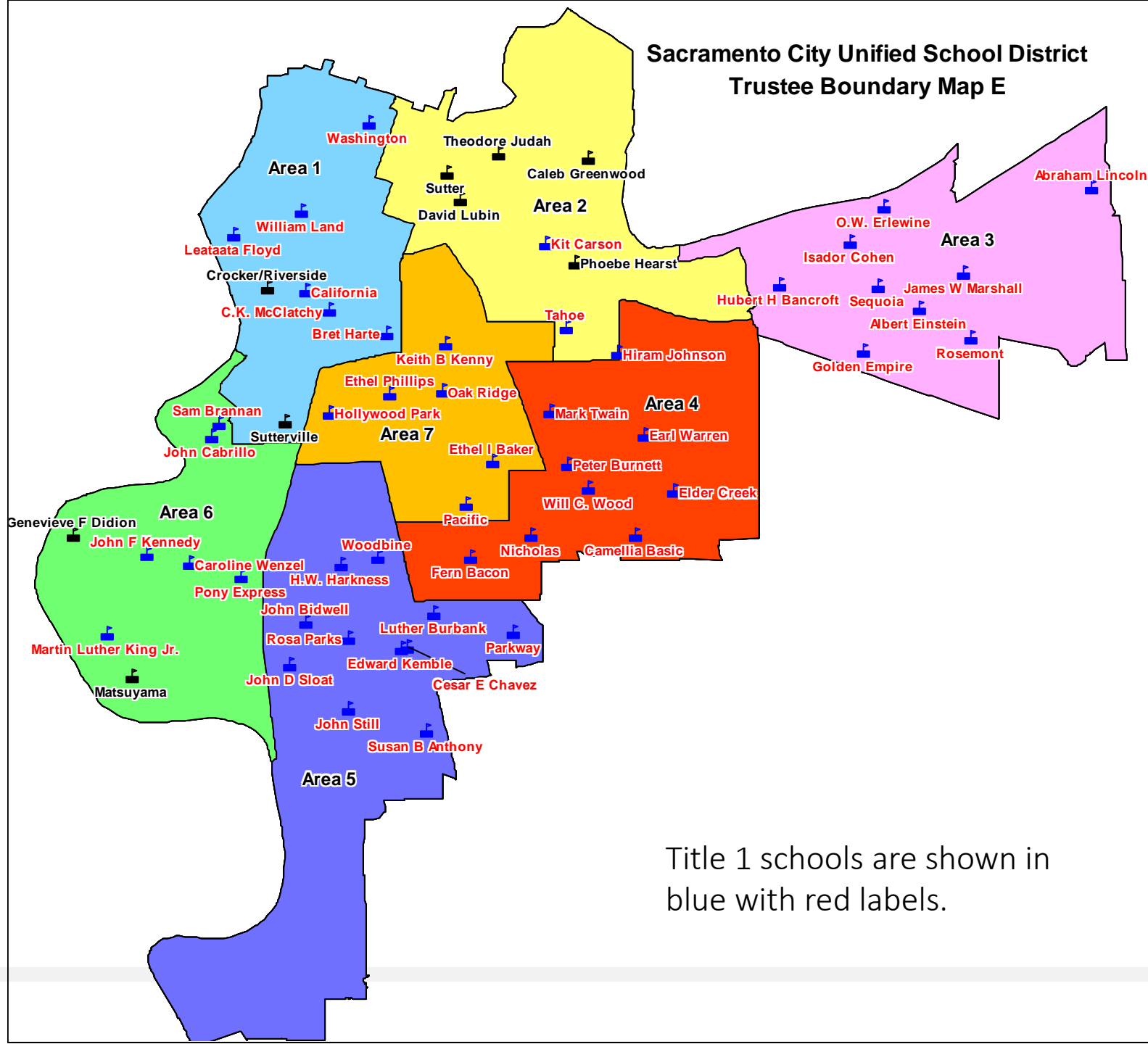
Trustee Area Boundary Map E (Detail)



<u>Area</u>	<u>Trustee</u>
1	Murawski
2	Garcia
3	Pritchett
4	Villa
5	Rhodes
6	Woo
7	Phillips

Peak Deviation = 3.99%

Trustee Area Boundary Map E (Schools)



Title 1 schools are shown in blue with red labels.

Area	Trustee	Schools
1	Murawski	8
2	Garcia	8
3	Pritchett	9
4	Villa	8
5	Rhodes	11
6	Woo	8
7	Phillips	6

Area	T1 Schools	Non T1
1	6	2
2	3	5
3	9	0
4	8	0
5	11	0
6	6	2
7	6	0

SUMMARY

Plan A – 2.12% peak deviation. Area 6 expands to the north into Area 1. Area 7 and Area 4 expand into the southern edge of Area 2. Area 3 expands into Area 2 along La Riviera Drive.

Plan B – 2.48% peak deviation. Area 6 expands to the north into Area 1. Area 7 and Area 4 expand into the south western corner of Area 2. Area 3 expands into Area 2 along La Riviera Drive.

Plan C – 2.66% peak deviation. Area 6 expands to the north into Area 1. Area 4 expands into the south eastern corner of Area 7. Area 7 expands into the south western corner of Area 2. Area 3 expands into Area 2 along La Riviera Drive.

Plan D – 3.35% peak deviation. Area 6 expands to the north into Area 1. Area 7 and Area 4 expand into the southern edge of Area 2. Area 3 expands into Area 2 along La Riviera Drive. Similar to Plan A except Tahoe Elem remains in Area 2.

Plan E – 3.99% peak deviation. Area 6 expands to the north into Area 1. Area 7 and Area 4 expand into the southern edge of Area 2. Area 3 expands into Area 2 along La Riviera Drive. Similar to Plan A except Tahoe Elem and Hiram Johnson High remain in Area 2.

No changes were made to Area 5 in any of the plans. The minor changes to Areas 1, 3 and 6 were the same for each plan.

CONCLUSION / NEXT STEPS

These proposed maps show possible solutions for the board to consider when complying with the requirement to re-district the trustee areas to balance the total population in each area.

A final decision to approve a boundary map needs to occur by February 28th.

THANK YOU

Questions?
Input/Suggestions?



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item

Meeting Date: February ,

Subject: 2022-23 January Governor’s Budget Proposal 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: Receive the budget update

Background/Rationale: On January , , Governor Newsom released the State Proposed Budget including the proposals for education. Of the proposals for education, a few items may have a significant impact on the District’s multi-year budget projections, an increase in COLA, a proposal to address the declines in enrollment and average daily attendance that L.A.S are experiencing during the pandemic and beyond and an increase in special education base funding rate.

As of the First Interim Financial Report the District projected that a million solution would be required to address the deficit.

Financial Considerations: Identify projected impact to District revenues based on Governor’s January Budget Proposal.

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

Documents Attached:

Executive Summary

Estimated Time of Presentation Minutes
Submitted by: Rose Ramos, Chief Business Officer
Approved by AAQuilar, Superintendent

Board of Education Executive Summary

Business Services

2022-23 Governor's January Budget Proposal Update

February 3, 2022

I. OVERVIEW/HISTORY:

The District approved the 2021-22 First Interim Financial Report at the December 16, 2021 Board Meeting. The 2021-22 First Interim information presented to the Board is based on the 2021-22 Enacted State Budget.

On January 10, 2022, Governor Newsom released the 2022-23 State Proposed Budget including the proposals for K-12 Education. Of the proposals for K-12 Education, a few items may have a significant impact on the District's multi-year budget projections, an increase in COLA, a proposal to address the declines in enrollment and average daily attendance that LEA's are experiencing during the pandemic and beyond and an increase in special education base funding rate.

II. Driving Governance:

Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualified or negative status, a third financial report is required as of April 30, and requires Board approval by June 1st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.

Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A "qualified" certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "negative" certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

The SCUSD Board of Trustees has revised Board Policy 3100 to establish and maintain a general reserve for economic uncertainty that meets or exceeds the requirements of CCR 15443. The reserve for economic uncertainty for the District will be established at no less than 5% of total general fund expenditures. Under BP 3100 it is acknowledged that one-time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of one-time funding and shall take separate action to approve such uses

Board of Education Executive Summary

Business Services

2022-23 Governor's January Budget Proposal Update

February 3, 2022

III. Budget:

The following key items are included in the 2022-23 Governor's January Budget Proposal for K-12 Education Budget.

COLA

The first budget proposal is a projected increase in COLA for 2022-23 fiscal year and continuing through 2024-25. The following table provides a comparison between what the District was projecting for COLA as of the 2021-22 First Interim report and the 2022-23 Governor's proposed COLAs.

COLA	21-22	22-23	23-24	24-25
Governor's Proposed Budget	5.07%	5.33%	3.61%	3.64%
First Interim Projected	5.07%	2.48%	3.11%	3.54%
Difference	0.00%	2.85%	0.50%	0.10%

Attendance/LCFF

Beginning in 2022-23, and for future years, the Governor's proposal would amend EC § 42238.05(a)(1) and allow a third option for funded ADA which would use the actual ADA from the prior three years. If enacted, this would allow a school district in 2022-23 to be funded on the greater of the following:

- Actual ADA from 2022-23
- Actual ADA from 2021-22
- Average ADA based on actuals from 2019-20, 2020-21, and 2021-22

The table below shows the projected COLA increases and proposal for funded ADA for fiscal years 2022-23, 2023-24 and 2024-25. Fiscal years 2022-23 and 2023-24 projections use the average ADA from the three prior years and 2024-25 is based on the projected actual ADA.

The following assumptions were used to calculate projected LCFF:

- Fiscal year 2021-22 incorporates P1 ADA data and CBEDS enrollment of 38,044 with an ADA yield of 90% (*this information was needed to calculate future year averages.*) Please note that the District's ADA yield in 2019-20 was 94.6%
- Enrollment for future years is based on a .5% decline and an attendance yield of 94.6% starting in 2022-23, the same assumption used with the 21-22 First Interim Report.
- Unduplicated Pupil Percentage rolling average for future years is approximately 70%.

Board of Education Executive Summary

Business Services

2022-23 Governor's January Budget Proposal Update

February 3, 2022

LCFF Projected Changes	2021-22	2022-23	2023-24	2024-25
2022-23 Governor's Proposal	\$434,355,408	\$441,824,790	\$446,693,669	\$457,250,037
2021-22 First Interim	\$435,769,916	\$421,198,106	\$430,357,310	\$444,831,680
Difference	(\$1,414,508)	\$20,626,684	\$16,336,359	\$12,418,357
LCFF Base	2021-22	2022-23	2023-24	2023-24
2022-23 Governor's Proposal	\$343,676,443	\$350,826,736	\$356,092,677	\$363,284,019
2021-22 First Interim	\$344,812,766	\$334,202,099	\$342,876,146	\$353,274,421
Difference	(\$1,136,323)	\$16,624,637	\$13,216,531	\$10,009,598
Supplemental/Concentration	2021-22	2022-23	2023-24	2023-24
2022-23 Governor's Proposal	\$84,135,430	\$84,454,519	\$84,057,457	\$87,422,483
2021-22 First Interim	\$84,413,615	\$80,452,472	\$80,937,629	\$85,013,724
Difference	(\$278,185)	\$4,002,047	\$3,119,828	\$2,408,759

The projected increases highlighted above for LCFF base would be applied to the projected deficits in the District's multi-year projections. The current year projected decrease will be reflected in the 2021-22 Second Interim Report.

Special Education Funding Increase

Another significant budget proposal is an on-going projected new rate to the existing AB 602 base rate for Special Education. The proposed rate would increase to \$820 per ADA, up from \$715 per ADA. The table below provides the impact of the proposed AB 602 funding rate of \$820 per ADA. The projected increases in the future years would be applied to the projected contributions in the multi-year projections and would assist in reducing any projected deficits. The ADA used for the calculations assumes the projected funded ADA used in calculating LCFF revenues in the future years.

	2021-22	2022-23	2023-24	2024-25
2022-23 Governor's Proposal	\$ 29,165,265	\$ 33,448,276	\$ 33,056,480	\$ 32,062,221
2021-22 First Interim	\$ 29,165,265	\$ 29,165,265	\$ 28,823,638	\$ 27,956,693
Difference	\$ -	\$ 4,283,011	\$ 4,232,842	\$ 4,105,528

Board of Education Executive Summary

Business Services

2022-23 Governor's January Budget Proposal Update

February 3, 2022

Impact to the District's Projected Deficits as of 2021-22 First Interim Report

The tables below illustrate the potential impact to the multi-year projections (total General Fund) with the proposals discussed above. Increased COLA's, ADA proposed flexibility and increase to special education AB602 funding rate to \$820/ADA. As a reminder, the increase in LCFF base will help offset projected deficits as the LCFF supplemental and concentration increases will need to be budgeted and expensed. This analysis reflects only changes due to the Governor's Budget Proposal with updated ADA information from the District's 21-22 P1 attendance report; other local changes to the budget, favorable and unfavorable, will be incorporated into the Second Interim Report.

2021-22 First Interim Multi-Year Projections (Total GF)			
Description	2021-22	2022-23	2023-24
Total Revenues	\$711,345,307	\$597,075,014	\$606,905,302
Total Expenditures	\$715,746,748	\$618,584,156	\$635,156,851
Excess/(Deficiency)	(\$4,401,442)	(\$21,509,142)	(\$28,251,549)
Other Sources/Uses	\$2,050,301	\$2,050,301	\$2,050,301
Net Increase/(Decrease)	(\$2,351,141)	(\$19,458,841)	(\$26,201,248)
Add: Beginning Fund Balance	\$125,906,717	\$123,555,577	\$104,096,736
Ending Fund Balance	\$123,555,577	\$104,096,736	\$77,895,487

2021-22 First Interim Multi-Year Projections (Total GF) With 22-23 Governor's Budget Proposals			
Description	2021-22	2022-23	2023-24
Total Revenues	\$711,345,307	\$597,075,014	\$606,905,302
COLA & ADA Proposal	(\$1,136,323)	\$16,624,637	\$13,216,531
Special Ed AB602 Proposal	\$0	\$4,283,011	\$4,232,842
Total Expenditures	\$715,746,748	\$618,584,156	\$635,156,851
Excess/(Deficiency)	(\$5,537,765)	(\$601,494)	(\$10,802,176)
Other Sources/Uses	\$2,050,301	\$2,050,301	\$2,050,301
Net Increase/(Decrease)	(\$3,487,464)	\$1,448,807	(\$8,751,875)
Add: Beginning Fund Balance	\$125,906,717	\$122,419,254	\$123,868,061
Ending Fund Balance	\$122,419,254	\$123,868,061	\$115,116,185

Other K-12 Spending Proposals

- \$3.4 billion for the Expanded Learning Opportunities Program (ELOP)
- \$650 million for universal access to school meals
- \$640 million (Prop 98 "rebenched") for transitional kindergarten expansion

Board of Education Executive Summary

Business Services

2022-23 Governor's January Budget Proposal Update

February 3, 2022

- \$295 million for 5.33% COLA for certain categorical programs
- \$1.2 billion for Early Childhood Education programs
- \$309 million for California State Preschool programs
- \$762 million (one-time) for Early Literacy programs
- \$3.1 billion (one-time) to Prop 98 reserve
- \$2 billion (one-time) for college and career pathways
- \$1.5 billion (one-time) to support electric buses
- \$1.3 billion (GF one-time) to support the School Facilities Program

IV. Goals, Objectives and Measures:

Continue to provide information to the Board and the public including required reporting periods such as First, Second and Third Interim reports. Follow the timeline, identify all budget cuts and savings, and take action to implement such savings as required by law, District policy, and applicable bargaining agreements.

V. Major Initiatives:

- Analyze information from the State and its impact on District finances.
- Continue to work with the Fiscal Advisor and staff to implement FCMAT's recommendations.

VI. Results:

Budget development for 2022-23 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, 2022.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The District's 2021-22 Second Interim Financial Report will include additional information and new updates.
- In May 2022, the Governor will release (May Revise) updated projections for the 2022- 23 State Budget. The May Revise will inform the District's 2022-23 budget development and multi-year projections. However, between May Revise and the State Adoption, the State Budget may undergo further revisions that may influence K-12 funding. Therefore, the District's budget may be revised to reflect any applicable changes included in the State Adopted budget.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 0000a

Meeting Date: February 0, 0000

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, Informed Students Operational Excellence

Documents Attached:

- Grants, Entitlements, and Other Income Agreements
- Non-Fiscal Zero-Dollar Agreements
- Approval of Declared Surplus Materials and Equipment
- Notices of Completion Facilities Projects

Estimated Time of Presentation: 15A
Submitted by: Rose Ramos, Chief Business Officer
 Jessica Sulli, Contract Specialist
Approved by: Corie A. Aular, Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE

<u>Contractor</u>	<u>Grant</u>	<u>Amount</u>
<u>SPECIAL EDUCATION</u>		
California Department of Education A	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in	\$000,000 <input type="checkbox"/> No Match
<p>Request for ratification of the or Ability I Program grant award notice which has been signed and returned in order to meet CDE deadlines Grant provides funding for a training program for special education students ages 18-22 designed to promote career awareness and exploration while students complete their secondary education program The or Ability I Program provides students with opportunities for job shadowing, paid and non-paid work experience, and on-site support and guidance from occupational personnel</p>		

NON-FISCAL (ZERO-DOLLAR) AGREEMENTS

<u>Contractor</u>	<u>Description</u>	<u>Site/Department</u>	<u>Period</u>
California Department of Public Health (CDPH)	Agreement to participate in the Voluntary Personnel Support for Antigen Testing Program which provides third party personnel for onsite COVID testing at no cost to the District	Student Support Health Services	1/24

APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

<u>SIT/DEPT</u>	<u>ITEM</u>
Phoebe Hearst and Theodore Tudah	ACROSS/D The Education Code regulates the procedures by which a school district can dispose of personal property Education Code section 33000 provides that the governing board may, by unanimous vote, dispose of items valued at \$5,000 or less by private sale without advertising, by selling the items at public auction, or if the board finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the board, or it may be disposed of in the local public dump The District has held previous auctions, but they have generally cost more than they have netted for the District
TOTAL VALUE	
\$0000	
DISPOSAL METHOD	STATS The District has computers, Chromebooks, monitors, printers, laptops, and projectors which are not repairable nor useable
Salvage	RECOMMENDATION It is recommended that the board of education approve the salvage of the listed items per Education Code section 33000

NOTICES OF COMPLETION – FACILITIES PROJECTS

Contract is complete and Notices of Completion may be executed

Contractor	Project	Completion Date
AMS Stephens Construction Co Inc	Cale Greenwood 4th R Portable Addition	11/2024

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870	CDE GRANT NUMBER			
	FY	PCA	Vendor Number	Suffix
	21	23011	67439	A1
Attention Jorge Aguilar, Superintendent	STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office WorkAbility I, Project Number 094-04	Resource Code	Revenue Object Code	34	
Telephone 916-643-9000	6520	8590	INDEX	
Name of Grant Program 2021-22 WorkAbility I Program			0663	


GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$373,275		\$373,275		7/01/2021	06/30/2022
CFDA Number	Federal Grant Number	Federal Grant Name		Federal Agency		

I am pleased to inform you that you have been funded for the WorkAbility I Program.

This award is made contingent upon the availability of funds. If the Legislature acts to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.

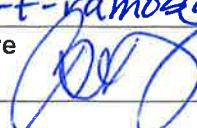
Please return the original, signed Grant Award Notification (AO-400) to:

California Department of Education
 Attention: Alexa Slater, Associate Governmental Program Analyst
 1430 N Street, Room 2401
 Sacramento, CA 95814-5901

California Department of Education Contact Wes Roberson	Job Title Education Programs Consultant
Email Address WRoberson@cde.ca.gov	Telephone 916-327-3671
Signature of the State Superintendent of Public Instruction or Designee 	Date November 15, 2021

CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS

On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.

Printed Name of Authorized Agent Rose Ramos	Title CBO
Email Address rose-f-ramos@scusd.edu	Telephone 916-643-9055
Signature 	Date JAN 12 2022

RECEIVED
 JAN 12 2022

Grant Award Notification (Continued)

Conditions of the Grant Award:

1. General Assurances are hereby incorporated by reference. The California Department of Education (CDE) has agreed to accept the assurances your agency currently provides in the Consolidated Application. The CDE will verify if your agency has submitted required certifications and assurances on the CDE Request for Applications web page at <https://www.cde.ca.gov/fq/aa/co/ca21rfa.asp> prior to initial grant award payment.
2. **Note to Nonpublic Schools (NPS):** The CDE has agreed to accept the signed Drug-Free Workplace Certification your agency currently provides with the end-of-year renewal application. The CDE will verify that your agency has submitted the required certification prior to initial grant award payment.
3. This WorkAbility I (WAI) grant shall be administered in accordance with the provisions of the Individuals with Disabilities Education Act (IDEA), and in compliance with laws and regulations from the CDE, the Employment Development Department (EDD), and the state and federal Departments of Labor.
4. The grantee must sign and complete the Certification of Acceptance of Grant Requirements section of the Grant Award Notification (AO-400), which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed AO-400 to the CDE. Upon receipt, an initial payment will be issued to your County Treasurer or agency. All approved project funds must be expended within the designated award period.
5. Grant funds must be used to implement the WAI Program as indicated in the project plan and consistent with California *Education Code* 56471 Section (e), "Workability project applications shall include, but are not limited to, the following elements: (1) recruitment, (2) assessment, (3) counseling, (4) preemployment skills training, (5) vocational training, (6) student wages for try-out employment, (7) placement in unsubsidized employment, (8) other assistance with transition to a quality adult life, and (9) utilization of an interdisciplinary advisory committee to enhance project goals."
6. The following program evaluation and renewal information will be compiled and submitted by the WAI grantee to the CDE: (a) student data; (b) program funds [staffing and program cost]; (c) End-of-Year Report, (d) Renewal Application, and (e) Education Code Requirement Report.
7. Grantees must serve all students for which funding was received.
8. Grantees must place into employment at least 15 percent of the students for whom funding was received.
9. Grantees must achieve a score of "Basic/Developing" on the Education Code Report: a numerical score of no less than nine for high schools and no less than seven for middle schools.
10. Grantees must have representation by their WAI Program staff at two regional meetings and one required state meeting per year.
11. If a grantee receives advisory and standing committee funds, then attendance by advisory and committee members is required at up to four committee meetings per year.
12. The grantee must maintain expenditure reports with supporting evidence and be prepared to submit them to the CDE upon request. The CDE has the authority to conduct program and fiscal reviews or audits.

13. The grantee must submit to the CDE an **Interim Expenditure Report** no later than **February 27, 2022**, for reporting actual expenditures from **July 1, 2021, through December 31, 2021**. If reported interim expenditures are less than the initial payment, then the scheduled interim payment will be reduced proportionately.
14. The grantee must submit to the CDE a **Final Expenditure Report** no later than **August 10, 2022**. Upon receipt of the Final Expenditure Report, up to 100 percent of the grant total will be reimbursed. Failure to submit the Final Expenditure Report, prior to next year's state grant award issuance, will affect the timely release of next year's payment and will result in conditions imposed on the grant.
15. Funds will be used for excess cost of normal expenditures when applied to staff, materials, and services that are not typically provided to students receiving special education services and that are necessary for the participation in this program.
16. The WAI grantee will provide information to WAI students with intellectual and developmental disabilities (ID/DD) ages sixteen and above regarding Employment First, opportunities for employment, and supports to achieve Competitive Integrated Employment.
17. Students receiving special education services will be provided equal access to vocational education/technical/career programs and initiatives.
18. Every employed WAI student under the age of eighteen shall have an approved work permit on file at the employment site, and a copy shall be filed with the WAI grantee.
19. Work-based learning opportunities must be provided in compliance with the Work Experience Education, Regional Occupational Center and Programs.
20. The WAI program does not discriminate on the basis of race, color, national or ethnic origin, gender, or disability in the administration of its program and complies with all laws and regulations of the Americans with Disabilities Act and other appropriate legislation.
21. The WAI grantee shall be a California public school district, NPS, county office of education, and the state special schools for the deaf and blind.
22. The WAI grantee shall have support of the local governing board.
23. The WAI grantee shall collaborate and leverage resources to provide a full array of student services with minimum administrative cost.
24. The WAI grantee shall be accountable as defined by student, program, and fiscal outcomes.
25. The WAI grantee shall actively participate in community of practice efforts, involving key stakeholders.
26. Students who participate in the WAI work experience program will be paid at least minimum wage. There is an exception for learners who may be paid not less than 85 percent of the minimum wage rounded to the nearest nickel during their first 160 hours of employment in occupations in which they have no previous similar or related experience.
27. Minimum wage will not exceed the prevailing minimum wage of the city in which the student is employed.
28. All WAI students will be placed into employment settings that are in the least restrictive environment and that facilitate movement towards postschool integrated employment.

29. The WAI grantee will enter into a Local Partnership Agreement (LPA) with core partners (local educational agencies, Department of Rehabilitation districts, and regional centers) and be prepared to submit to the CDE documentation of the LPA upon request.
30. All WAI programs and their grant personnel are prohibited from text messaging while driving a government-owned vehicle, or while driving their own privately owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email while driving. Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009.
31. Under authority of the CDE, if the grantee is identified as noncompliant in any of the aforementioned areas, conditions will be imposed on the grant. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Those grantees with violations will receive notification of conditions on their grant and will be instructed to develop a plan of action to remedy the noncompliance. No payments will be released to agencies with conditions on their grant until the CDE receives written notification from the agency agreeing to the conditions of the grant.

If you have any fiscal questions regarding this grant, please contact Alexa Slater, Associate Governmental Program Analyst, Special Education Division, by phone at 916-322-0581 or by email at WorkAbility1@cde.ca.gov.

cc: Business Fiscal Officer: Expenditure Report

Attachment 1: CERTIFICATED 2/3/2022

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
CHASCO	ANNA		Teacher, Elementary	SCOTT MILL ELEMENTARY SCHOOL	08/01/2021	08/01/2022	REEMPL PRO
HAMMOND	HANNAH		Counselor, Middle School	COH H STILL	08/01/2021	08/01/2022	EMPLOY PRO
HOTT	ANESSA		Teacher, Elementary	ALM I	08/01/2021	08/01/2022	EMPLOY PRO
OHISO	ROMA		Teacher, High School	HIRAM OHISO HIGH SCHOOL	08/01/2021	08/01/2022	EMPLOY PRO
ISTOR	CHARLOTT		Teacher, Elementary Spec Su	OLD R ELEMENTARY	08/01/2021	08/01/2022	EMPLOY PRO
LPERCIO	LIS		Teacher, Elementary	ISADOR COH ELEMENTARY SCHOOL	08/01/2021	08/01/2022	EMPLOY PRO
ROERSON	RECA		Behav Intron SP Spec Ed Dept	SPECIAL EDUCATION DEPARTMENT	08/01/2021	08/01/2022	EMPLOY PRO
SCHIDOR RAIOSI	LADYS		Teacher, Elementary	ALM I	08/01/2021	08/01/2022	EMPLOY PRO
SCHROER	CRISTO		Teacher, Middle School	CALIFORNIA MIDDLE SCHOOL	08/01/2021	08/01/2022	EMPLOY PRO
SMITHERS	SANDRA		Teacher, Elementary Spec Su	OLD EMPIR ELEMENTARY	08/01/2021	08/01/2022	EMPLOY PRO
TIPO	MICHAEL		Teacher, Resource	COH ID ALL ELEMENTARY	08/01/2021	08/01/2022	REEMPL
TOMLI	LLA		Teacher, Spec Ed	SPECIAL EDUCATION DEPARTMENT	08/01/2021	08/01/2022	EMPLOY PRO
AI	CHI		Teacher, Elementary	OLD ARD MIDDLE ELEMENTARY	08/01/2021	08/01/2022	EMPLOY PRO
LEAVES							
CHAS	SCOTT	A	Teacher, Elementary	MAR T AI ELEMENTARY SCHOOL	08/01/2021	08/01/2022	LOA RT PD
FALLO	MARCO	A	Teacher, Spec Ed	HIRAM OHISO HIGH SCHOOL	08/01/2021	08/01/2022	LOA RT PD
HDDARD	SADI		Asst Sup, Spec Ed I L	SPECIAL EDUCATION DEPARTMENT	08/01/2021	08/01/2022	LOA IPD FOR FMLA/CFRA
OHISO	LARR	A	Teacher, Elementary	OARID ELEMENTARY SCHOOL	08/01/2021	08/01/2022	LOA IPD FMLA/CFRA
MCCAL	OLA	A	Teacher, Resource, Special Ed	ALIC IRBY ALDORF	08/01/2021	08/01/2022	LOA IPD FOR FMLA/CFRA
MYERS	ICA	C	Teacher, Elementary	NICHOLAS ELEMENTARY SCHOOL	08/01/2021	08/01/2022	LOA RT PD FMLA/CFRA
SADERS	ATHRI	A	Teacher, Middle School	IT CARSON I TL ACADMY	08/01/2021	08/01/2022	LOA IPD ADMIN
SOLI	IRST	A	Teacher, Resource, Special Ed	ILL COOD MIDDLE SCHOOL	08/01/2021	08/01/2022	LOA IPD
RE-ASSIGN/STATUS CHANGE							
OA Y DOOR	TOIYA	A	Trainin Specialist	CORRICULUM PROF DEVELOP	08/01/2021	08/01/2022	RA
COO	ANOLA	A	Teacher, Elementary	CAPITAL CITY SCHOOL	08/01/2021	08/01/2022	RA
ALOR	IFOR		Principal, Middle School	CALIFORNIA MIDDLE SCHOOL	08/01/2021	08/01/2022	RA:STCH
SEPARATE / RESIGN / RETIRE							
HALY	RICHARD	A	Principal, Middle School	CALIFORNIA MIDDLE SCHOOL	08/01/2021	08/01/2022	SP:RSI
HARTO	SSICA	A	Dir I, Behavior and Reentry	STUDENT SUPPORT AND FAMILY SR	08/01/2021	08/01/2022	SP:RSI

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment	Page <input type="checkbox"/> of <input type="checkbox"/>

Attachment 2: CLASSIFIED 2/3/2022

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
LEWIS-DELPH	AMAYA		Clerk II	CAPITAL CITY SCHOOL			EMPLOY PRO
ROSA	RUTH		Adult Ed Customer Rel Cl	CHARLES A			EMPL PRO
TOSCANO	LIVIER	A	Teacher Assistant, Full	C-SAR CHA			REEMPLOY
TOSCANO	LIVIER	A	Teacher Assistant, Full	EDARD			REEMPLOY
ZHANG	JIANQING		Food Service Assistant	TRITIO			EMPLOY PRO
LEAVES							
BECKER	LUCILLE	A	Transportation Trip Scheduler	TRANSPORTATIO			LOA PD-FMLA:CFRA
BECKER	LUCILLE	A	Transportation Trip Scheduler	TRANSPORTATIO			LOA PD
CHRISTIAN	LACHIA	A	Inst Aide Child De	EARLY LEARN			LOA PD-FMLA:CFRA
CHRISTIAN	LACHIA	A	Inst Aide Child De	EARLY LEARN			LOA PD
CLARK	ASHLEY	A	Spec II Student Support Svc	STUDENT SUPPORT			LOA PD-FMLA:CFRA
CLARK	ASHLEY	A	Spec II Student Support Svc	STUDENT SUPPORT			LOA RT PD-FMLA:CFRA
RE-ASSIGN/STATUS CHANGE							
ALCALA	NAVIL		Clerk II	HOLLYWOOD PARK			STCH
ALFARO	ARLENE	A	Food Service Assistant	TRITIO			STCH
ALVAREZ	ROSA	A	Room Duty	OLD			STCH
AMAYA	LAURA	A	Inst Aid, Spec Ed	OAK RIDGE			STCH
ANDRADE MARTINEZ	SILVIA	A	Food Service Assistant	TRITIO			STCH
ARCAINA	ALICIA	A	Food Service Assistant	TRITIO			STCH
ARNOLD	CHAD		Inst Aid, Spec Ed	CLAY McCLATCHY HIGH SCHOOL			STCH
ARRENDONDO	LORETTA		Room Duty	PACIFIC			STCH
ATKINSON	TIFFANY	A	Food Service Assistant	TRITIO			STCH
BAILEY	SARA	A	Inst Aid, Spec Ed	ALICE			STCH
BERMUDEZ	CHARITY		Mornin Duty	ALICE			STCH
BEZINSKAYA	ANNA		Teacher Assistant, Full	ALICE			STCH
BORGHESI	CARRIE	A	Food Service Assistant	TRITIO			STCH
BROADBENT	MISTY	A	Bus Driver	TRANSPORTATIO			STCH
BROUGHTON	CHAROLETTE	A	Food Service Lead, School Site	TRITIO			STCH
BROWN	MICHELE		Room Duty	DIDIO			STCH
BROWN	PRISCILLA	A	Food Service Assistant	TRITIO			STCH
CALDERON-HUEZO	LUIS	A	Room Duty	WILLIAM LADD			STCH
CARDENAS	ERALDICA	A	Food Service Assistant	TRITIO			STCH
CARRILLO FLORES	ROCIO	A	Food Service Assistant	TRITIO			STCH
CERRI	RACHAEL		Instructional Aide	OAK RIDGE			STCH
CHAIDEZ	ROMEO	A	Food Service Assistant	TRITIO			STCH
CHAU	KIM	A	Food Service Assistant	TRITIO			STCH
CHEUNG	ANNA	A	Food Service Assistant	TRITIO			STCH
CHIPMAN	VALERIE	A	Inst Aid, Spec Ed	PETER			STCH
CHU	MELODY	A	Food Service Assistant	TRITIO			STCH
CLINKENBEARD	JESSICA		Room Duty	ALICE			STCH
COLEMAN	EVA		Instructional Aide	CHACO			STCH
COLOZZI	LEA	A	Room Duty	CROCKER			STCH
COLVIN	JULIA	A	Inst Aid, Spec Ed	ASHIOTO			STCH
COOKE	SEAN		Inst Aid, Comp La	MARTIN			STCH
COOLEY	DIANA		Room Duty	MARTIN			STCH
CRUZ	NATALIA	A	Clerk II	POY			STCH
CRUZ	MONICA	A	Mornin Duty	ALICE			STCH
CRUZ-ROLISON	DEAVENNIE LEA		Campus Monitor	ADD			STCH
CURTIN	PATRICIA	A	Inst Aid, Spec Ed	ROSMONT			STCH
DANG	NHUONG	A	Food Service Assistant	TRITIO			STCH
DAVIE	BRYN		Mornin Duty	ALICE			STCH
DAY	THERESA	A	Room Duty	PACIFIC			STCH
DE GOMEZ	MARTHA	A	Food Service Assistant	TRITIO			STCH
DEL TORO	YESENIA	A	Bus Driver	TRANSPORTATIO			STCH
DELAVAN	JOHN	A	Food Service Assistant	TRITIO			STCH

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
DEMPSEY	CAROLINA	A	Food Service Lead, School Site	TRITIO SERVICES DEPARTMENT			R.A. STCH
DESHONG	RACHEL	A	Instructional Aide	HORT H ALCROFT ELEMENTARY			STCH
DESMOND	SHARON	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
DICKERSON-ZAWALICK	ANDREA	A	oon Duty	OLD EMPIR ELEMENTARY			STCH
DICKINSON	TANEKA		Campus Monitor	SAM CRAIG MIDDLE SCHOOL			STCH
DIXON	LASHAN	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
DOVE	ALICIA	A	oon Duty	OARID ELEMENTARY SCHOOL			STCH
DUNBAR	GRETCHEN		Instructional Aide	ALIC IRROY ALDORF			STCH
ERRICALDE	MINDY		Health Services Technician	HEALTH SERVICES			R.A. STCH
ESPITIA	CELIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
FERNANDES	MICHAEL		Applications Spec II	YOUTH DEVELOPMENT			R.A. STCH
FONG	YI SAM	A	Teacher Assistant, Bilingual	ELDER CROOK ELEMENTARY SCHOOL			STCH
FONG	JULIE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
FONG-PEREZ	STEVEN		oon Duty	ROSA PARS MIDDLE SCHOOL			STCH
FORDHAM	DAWN	A	oon Duty	OLD EMPIR ELEMENTARY			STCH
FRAZIER	COURTNEY	A	oon Duty	DAVID LEE ELEMENTARY SCHOOL			STCH
FREAS	BEATRIZ	A	oon Duty	PARAY ELEMENTARY SCHOOL			STCH
GARCIA	THOMAS		Facilities Maint Laborer I	FACILITIES MAINTENANCE			R.A. STCH
GARCIA	ROBIN	A	Inst Aid, Spec Ed	FERRACON MIDDLE SCHOOL			STCH
GARCIA	TIANA	A	Campus Monitor	CONNOR McCLATCHY HIGH SCHOOL			STCH
GARCIA	LOUISE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
GONZALES FRED	JUANITA	A	oon Duty	PACIFIC ELEMENTARY SCHOOL			STCH
GONZALEZ	CLAUDIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
GONZALEZ	KARLA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
GROZAV	VANESSA		Inst Aid, Spec Ed	JOH CARILLO ELEMENTARY			STCH
GUMS	KENDALL	A	Inst Aid, Spec Ed	SAM CRAIG MIDDLE SCHOOL			STCH
HAENGGI	LYNDA	A	ICP Desig Inst Para Sp Ed	ALIC IRROY ALDORF			STCH
HAJAZ	SILVIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HALPINE	CHUAI	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HANG YANG	CHRISTINA THAI	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HANRAHAN	AMY		Inst Aid, Spec Ed	ROSMONT HIGH SCHOOL			STCH
HANSEN	JAKE		HRS Tech Analyst, CARES	HUMAN RESOURCE SERVICES			R.A.
HERNANDEZ	BRENDA		oon Duty	THOMAS ALDRIDGE ELEMENTARY			STCH
HERRERA	ELISABETH	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HILLIARD	DANIELLE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HILSINGER	CAMI	A	Inst Aid, Spec Ed	ROSMONT HIGH SCHOOL			STCH
HOLMGREN	MIRYEA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HOPE	JODIE		oon Duty	CROCKER RIVERSIDE ELEMENTARY			STCH
HORNER	KELLIE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HUANG	RU	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
HUFFMAN	LEAH	A	oon Duty	CROCKER RIVERSIDE ELEMENTARY			STCH
HUGHES	RACHEL	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
IRIZARRY	MARIA		Teacher Assistant, Bilingual	THOMAS PHILLIPS ELEMENTARY			STCH
IRVING	JOAN	A	oon Duty	JOH BIDELL ELEMENTARY			STCH
JACKSON	VANESSA	A	Inst Aid, Spec Ed	SAM CRAIG MIDDLE SCHOOL			STCH
JACKSON	TYASMON	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
JOHNSON	PAMELA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
KARREN	ANGELA	A	Clerk II	WILLIAM LADD ELEMENTARY			STCH
KING	AUSTIN	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
LEE	KATIE	A	Inst Aid, Spec Ed	FERRACON MIDDLE SCHOOL			STCH
LEE	YEE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
LEVIN	VALERIE		Personnel Tech I	HUMAN RESOURCE SERVICES			R.A. STCH
LI	HUA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
LOPEZ	OFELIA	R	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
LOPEZ	KAREN	A	Teacher Assistant, Bilingual	PACIFIC ELEMENTARY SCHOOL			STCH
LOPEZ	OFELIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
LOVATO	JANICE		Admin Asst, Ed. Special Ed	SPECIAL EDUCATION DEPARTMENT			R.A. STCH
LUTHER	CAROL	A	Inst Aid, Spec Ed	MARTIN LUTHER ELEMENTARY			STCH
MADRIGAL	MIRIAM	A	oon Duty	PACIFIC ELEMENTARY SCHOOL			STCH
MAGALLON	DELIA	A	oon Duty	THOMAS PHILLIPS ELEMENTARY			STCH
MANN	TINA	A	oon Duty	HUMPHARSS ELEMENTARY			STCH
MANNING II	REGINALD	A	Bus Driver	TRANSPORTATION SERVICES			STCH

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
MARIA DE LEPE	ANA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
MARK	STEPHANIE		oon Duty	DIDIO ELEMENTARY			STCH
MARSANGO	MATTHEW		Inst Aid, Spec Ed	ASHIOTO CAROR			STCH
MARTINEZ	MARIA	A	oon Duty	SOA ELEMENTARY SCHOOL			STCH
MARTINO	LEXI	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
MCCAULEY	TELICIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
MERCHANT	LUCY	A	Campus Monitor	ALPORT ST MIDDLE SCHOOL			STCH
MOHAMMED	SHAFIA		Instructional Aide	POY PRESS ELEMENTARY SCHOOL			STCH
MURILLO ZAVALA	YADIRA		Clerk	NICHOLAS ELEMENTARY SCHOOL			R.A.STCH
NEWTON	SHREE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
NGHIEM	HONG	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
OCHOA	CYNTHIA	A	oon Duty	ARD COMLE ELEMENTARY			STCH
OSTAPENKO	NELLYA	A	IP Desi Inst Para Sp Ed	ALIC IRROY ALDORF			STCH
PACHECO	CATHERINE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
PARIS JR.	DAVID	A	Inst Aid, Spec Ed	ROSMOIT HIGH SCHOOL			STCH
PAYNE	MARVELLA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
PENALOZA LUNA	CONCEPCION	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
PEREZ	ANA	A	oon Duty	SSA CATHOY ELEMENTARY			STCH
PEREZ	VANESSA-SUZETTE		oon Duty	LDER CRON ELEMENTARY SCHOOL			STCH
PEREZ	CAESAR	A	Inst Aid, Spec Ed	C-SAR CHAOTERMEDIAT			STCH
PEREZ	CHRISTOPHER		Custodian	OLIO ORR ELEMENTARY			STCH
PHAM	HOA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
PICKENS II	DAVID	A	Mornin Duty	ALIC IRROY ALDORF			STCH
POTTER	JENNIFER	A	Inst Aid, Spec Ed	PACIFIC ELEMENTARY SCHOOL			STCH
PRIZMICH	DOUGLAS	A	Inst Aid, Spec Ed	STT MIDDLE SCHOOL			STCH
PRUNTY	NANETTE	A	oon Duty	SSA CATHOY ELEMENTARY			STCH
RAMIREZ	ROSANNE	A	Instructional Aide	ALIC IRROY ALDORF			STCH
RECTOR	LORALEE	A	oon Duty	OH D SLOAT BASIC ELEMENTARY			STCH
REDMOND	KAREN	A	Instructional Aide	CAMLLIA BASIC ELEMENTARY			STCH
REYES	JOSE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
REYNOLDS	CASEY	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
RINCON	SILVIA	A	Instructional Aide	CHACO ACADEMY			STCH
RIVERA VALDEMAR	ALBA	A	oon Duty	OA RIDO ELEMENTARY SCHOOL			STCH
ROBLES	SILVIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
ROGERS	PHEBIE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
ROHRER	NICOLE		Developer, Employment Scs	SPECIAL EDUCATION DEPARTMENT			R.A.STCH
SAECHAO	SHELLY	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
SALAZAR	MARNA	A	oon Duty	ASHIOTO ELEMENTARY SCHOOL			STCH
SANCHEZ	JULIA	A	oon Duty	POTR ORROTT ELEMENTARY			STCH
SANTIAGO	MARILOU	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
SANTOS	ANTHONY	A	Inst Aid, Spec Ed	ILL COOD MIDDLE SCHOOL			STCH
SCHARNOW	ANDREA	A	oon Duty	LATAATA FLOYD ELEMENTARY			STCH
SERRANO	JOSEFINE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
SERRATO LOZANO	CLAUDIA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
SETHI	VEENA		Inst Aid, Spec Ed	LOARDO da CI ELEMENTARY			STCH
SILVA CONTRERAS	MARIA		oon Duty	HORT H ALCROFT ELEMENTARY			STCH
SINGH	JASMINE	A	oon Duty	LATAATA FLOYD ELEMENTARY			STCH
SINGH	JASBINDAR	A	oon Duty	OLD EMPIRO ELEMENTARY			STCH
SMITH	BENITA	A	oon Duty	THL IADOR ELEMENTARY			STCH
SOTO ZAMUDIO	TOMASA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
SPILLER	EDIE		Clerk	SOA ELEMENTARY SCHOOL			STCH
SPIVEY	JUJUANA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
STOCKS	JESSICA	A	oon Duty	SOA ELEMENTARY SCHOOL			STCH
TAYLOR III	CURTIS	A	oon Duty	LDER CRON ELEMENTARY SCHOOL			STCH
THAO	NAN	A	Instructional Aide	CAMLLIA BASIC ELEMENTARY			STCH
THURSTON	SCOTT	A	oon Duty	DAID LOO ELEMENTARY SCHOOL			STCH
TORRES GARCIA	SANDRA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
TOVAR	SOCORRO		oon Duty	LOARDO da CI ELEMENTARY			STCH
TRICE	ALYCA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
URIBE	SYLVIA	A	Inst Aid, Spec Ed	STT RILL ELEMENTARY SCHOOL			STCH
URIBE-RAMIREZ	HENRIETTA	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
VALDEZ	VERONICA	A	oon Duty	ARD COMLE ELEMENTARY			STCH

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
VAN DER KAMP	TRACY	A	Instructional Aide	AMMS MARSHALL ELEMENTARY			STCH
VENEGAS	ANGELIQUE	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
VU	DUNG-HANH		Teacher Assistant, Bilingual	OLDER CROOK ELEMENTARY SCHOOL			STCH
WEAVER	LYNNETTE		Instructional Aide	ALICE IRBY ALDORF			STCH
YAGER-HEINRICH	COLLEEN		Job Developer, Employment Svcs	SPECIAL EDUCATION DEPARTMENT			RA STCH
YEE	CECILIA	A	Teacher Assistant, Bilingual	OLDER CROOK ELEMENTARY SCHOOL			STCH
YU	MINYAN	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			STCH
ZUNIGA	RUBEN		Campus Monitor	LATHROP ROSS HIGH SCHOOL			STCH

SEPARATE / RESIGN / RETIRE

HERNANDEZ	ANDREYA	A	Food Service Lead, School Site	TRITIO SERVICES DEPARTMENT			SEPRSI
JONES	RODGER		Facilities Maint Asst Sup	FACILITIES MAINT			SEPRTR
KUE	WANG		Adm Family Svcs Tech	ROLLMOT CENTER			SEPTRM
LOPEZ	MATTHEW	A	School Plant Ops Mngr I	PARAY ELEMENTARY SCHOOL			SEPRSI
PIERSON	RYAN		Pool Duty	PHOENIX HARVEST BASIC			SEPRSI
RIOS-VELEZ	EVA	A	Inst Aid, Spec Ed	SPECIAL EDUCATION DEPARTMENT			SEPRTR
STEARMAN	SHERRE ANN	A	Food Service Assistant	TRITIO SERVICES DEPARTMENT			SEPRSI
STEVENSON	JEFFREY	C	Security Officer	SECURITY SERVICES			SEPRTR
SUNAGAWA	IZUMI	A	ICP Desig Inst Para Sp Ed	HOLLYWOOD PARK ELEMENTARY			SEPRSI
TURNQUIST	VICTORIA		Health Services Cler	HEALTH SERVICES			SEPRSI
VALENCIA	ROSIE	A	Bus Attendant	TRANSPORTATION SERVICES			SEPRTR
WARE	DONOVAN	A	Food Service Lead, School Site	TRITIO SERVICES DEPARTMENT			SEPTRM
WRIGHT	KIMIKO	A	Inst Aid, Spec Ed	ASHOTO ELEMENTARY SCHOOL			SEPRSI



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 0000c

Meeting Date: February 3, 2022

Subject: Approve Appointment of Bond Oversight Committee Member for Measures Q and R

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

Division: Facilities Support Services

Recommendation: Approve Carolyn Kiesner as Bond Oversight Committee Member for Measures Q and R

Background/Rationale: To ensure that general obligation school bond funds are invested as the voters intended and that projects are completed wisely and efficiently, the Bond Oversight Committee (BOC) oversees the expenditure of bond funds for the construction, repair, and modernization of SCSU schools. The committee works with staff and an independent auditor to conduct research, surveys and site visits at the district and school site level. The BOC typically meets four times a year in its role to the school district trustees. During the meetings, the committee will listen to reports from staff and consultants summarize the status of projects in progress. Annually, a financial audit and a performance audit will be presented for the committee's review. The BOC is also responsible for a year-end report to the Board of Trustees.

The applicant presented for approval will fill the Community Outreach criteria slot needed on the committee.

Financial Considerations: NA

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

Documents Attached:

BOC Member Application

Estimated Time of Presentation: NA
Submitted by: Rose Flores Ramos, Chief Business Officer
Approved by: Corie Aquilar, Superintendent



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

(First) (Middle) (Last)

ADDRESS:

TELEPHONE:

(Residence)

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: _____ Years

EMPLOYER: (Name) _____

(Address) (Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: _____

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member of the community at large

Confirmation of above eligibility membership can be verified by contacting:

Name: _____ **Position:** _____ **Phone:** _____

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
_____	_____	_____
_____	_____	_____
_____	_____	_____

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To collaborate with the committee and staff and put kids first

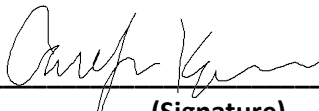
2. What contributions would you bring to the Bond Oversight Committee?

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

(Print Name)



(Signature)

**PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU**



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item

Meeting Date: February ,

Subject: Approve Revised Joint Venture and License Agreement Between Sacramento City Unified School District and La Familia Counseling Center, Inc.

- 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 amended Joint Venture and License Agreement between Sacramento City Unified School District (SCUSD) and La Familia Counseling Center, Inc.

Background/Rationale: This agenda item makes small adjustments to the Agreement and attached site map that the Board approved on September ,

The previous site map approved last September did not accurately represent the entire premises leased by La Familia, and this agenda item makes that correction. The attached Agreement also includes a small edit to the item number in on page of the Agreement. All other elements of the Agreement and Attachments remain the same, as outlined in the September , agenda item.

Financial Considerations: None

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

Documents Attached:

- Redlined Joint Venture and License Agreement between Sacramento City Unified School District and La Familia Counseling Center, Inc.
- Outdated Attachment A old map of the licensed premises with a watermark distinguish it.
- Clean Joint Venture and License Agreement between Sacramento City Unified School District and La Familia Counseling Center, Inc. The clean Agreement also includes the updated Attachment A that outlines the proper licensed premises.

Estimated Time of Presentation A

Submitted by: Rose Ramos, Chief Business and Operations Officer
 Mathaniel Robinson, Director of Facilities

Approved by Corie A. Aular, Superintendent

**JOINT VENTURE AND LICENSE AGREEMENT BETWEEN SACRAMENTO
CITY UNIFIED SCHOOL DISTRICT
AND LA FAMILIA COUNSELING CENTER, INC.**

THIS JOINT VENTURE AND LICENSE AGREEMENT ("Agreement" or "License") is made and entered into upon approval between the parties below ("Effective Date"), by and between the Sacramento City Unified School District ("District") and La Familia Counseling Center, Inc., a California nonprofit corporation ("La Familia") (collectively, the "Parties"). The operative date ("Operative Date") shall be the date of occupancy by La Familia which is estimated to be August 1, 2015 (the "Occupancy Date").

This First Amendment ("Amendment") to the Joint Venture Agreement dated August 1, 2015 ("Agreement") is made and entered into as of June 15, 2021 ("Effective Date") by and between the Sacramento City Unified School District ("District") and La Familia Counseling Center, Inc. ("La Familia") (collectively, the "Parties").

WHEREAS, the District owns property at 3301 37th Avenue in the City of Sacramento which was previously known as Maple Elementary School ("Maple"); and

WHEREAS, the District and La Familia desire to enter into a joint venture and license relationship for the use of the premises at Maple described below (the "Premises"); and

WHEREAS, the Agreement sets forth the terms and conditions for such use.

NOW, THEREFORE, the Parties agree to the following terms and conditions:

ARTICLE I

JOINT VENTURE AND LICENSE USE

1.1 **Joint Venture and License; Premises.** The Parties enter into a joint venture and license relationship for the use of the Premises. The District, as Licensor, hereby grants to La Familia, as Licensee, a license (the "License") for the mutual benefit of the community and children served by both the District and La Familia. Pursuant to the License, La Familia shall have the right to use, subject to the terms and conditions herein, the Premises at Maple as more particularly described in Attachment A incorporated herein by this reference. The Premises, for the purpose of the License, may be adjusted from year to year. The license year shall be the fiscal year from July 1 to June 30 (the "License Year"). For the first year, the License Year is estimated to commence on August 1 and shall end on June 30, 2016. The Premises as described in Attachment A shall be the Premises for the first License Year. Thereafter, from year to year, the Premises may be adjusted by the Parties. During the course of a License Year, the Premises may be increased on the providing of written notice as set forth in section 5.11 below. Any adjustments, as described in the Agreement, shall be negotiated at least 90 days before the end of the License Year (the "Negotiation Period").

1.2 **License Fee.** The initial License Fee shall be \$1.88 per square foot per year for the Premises. After the first License Year, any adjustments to the License Fee may not be increased more than 10% above the prior year's License Fee based upon the costs incurred by the District relating to the Premises and other considerations identified by the District. Any decreases to the initial License Fee may be proposed by La Familia based on such considerations as its enhancements or improvements to the Premises, its repairs to the Premises, and the benefits to

commit the District to accepting such proposals by La Familia. The License Fee shall be negotiated each year, after the first License Year during the Negotiation Period. The License Fee shall be paid by the tenth of each month or be subject to a late payment fee of \$50 for each week of delinquency plus a 5% interest charge on the principal of the License Fee. For the first License Year, and assuming occupancy on or about August 1, La Familia may pay quarterly payments by October 15, January 15, April 15, and July 15 for the year ending June 30, 2016. For subsequent License Years, monthly payment shall be made. Any quarterly payment shall be subject to the same late payment and interest calculation set forth above. Acceptance of payment of a delinquent License Fee, and late payment fee plus interest, shall not waive other remedies of the District to terminate or revoke the License granted herein.

1.3 **License Deposit.** To assure that La Familia performs its obligations under the License, and as a source for the payment of any delinquent License Fee due, Licensee agrees to deposit with the District an amount of \$5,000 (the "License Deposit"). The License Deposit shall be made with the District in a fund which will bear interest at the same rate as District funds pursuant to deposit requirements imposed on public school districts. Any unused License Deposit plus interest earned shall be remitted to La Familia.

1.4 **Sublicense.** Subject to approval by the District of any sublicense agreement, La Familia, as the holder of the master license, may sublicense occupancy to other organizations within the Premises that provide services compatible with the goals and policies of the District. The sublicense fee may be collected by either La Familia, or assigned by La Familia to the District if consented to in writing by the District. Any such assignment shall serve as a credit against the License Fee unless La Familia is in breach of the Agreement. Any fees, charges, or costs collected by the sublicensee which are over and above defraying program and related development costs and are conducted at the Premises resulting in a surplus, may be subject to collection by the District. La Familia shall be responsible to insure that the terms and conditions of any sublease agreement are complied with. La Familia shall terminate any sublicensee that is in breach of its material obligations of the sublicense. Failure to enforce the obligations of the sublease agreement may be grounds for revocation of La Familia's License. The sublicense agreement shall not exceed the Term as described in Article II.

1.5 **Repairs and Alterations.** La Familia accepts occupancy of the Premises in "as is" condition, except that the District shall ensure that mechanical systems such as HVAC and plumbing are in working condition prior to the Occupancy Date. Any repairs or improvements (collectively, "La Familia Improvements") shall be submitted to the District for review and approval. The District reserves the right to require, depending on the nature and scope of La Familia's Improvements, lien releases, bonding requirements, insurance during construction, and compliance with other legal obligations associated with such improvements on school property. In consideration of the payment of the License Fee, the District shall conduct necessary maintenance of the Premises ("District Maintenance") such as repairing leaks, plumbing, HVAC, other routine maintenance such as repairing windows, minimal landscaping and general maintenance, at the discretion of the District, associated with preserving the structures and other improvements at the Premises. The District shall have the right to recover any costs caused by any licensee committing waste or causing destruction or dilapidation, normal wear and tear excepted.

1.6 **Premises Inspection.** During normal business hours, the District may enter and inspect the Premises for compliance under the License and for compliance by any sublicensee. Such entry shall not unreasonably interfere with the activities being conducted at the Premises. All licensees shall

conduct their activities without causing waste, vandalism, or a nuisance at the Premises. La Familia waives any claim for damages for injury, inconvenience or interference with La Familia's activities, or any loss of occupancy or quiet enjoyment, caused by such entry, except to the extent caused by the gross negligence, recklessness or willful misconduct of District or any person under its explicit direction or control. District shall have keys, or key cards, to unlock all doors on the Premises and the right to enter by any means necessary for entry. Any entry to the Premises obtained by District by any means shall not under any circumstances be construed or deemed to be a forcible or unlawful entry into the Premises, or a constructive or actual ejection of La Familia from the Premises or any portion thereof.

ARTICLE II

TERM OF LICENSE

2.1 **Term.** The term ("Term") of the License and Agreement shall commence on the Effective Date and shall terminate, unless terminated earlier below, on June 30, 2027 ("Termination Date"). Upon mutual consent, in writing between the Parties, the Term may be extended. Notwithstanding the Termination Date, the License and Agreement may be terminated earlier ("Early Termination Date") as follows:

2.2 **Early Termination for Convenience.** The Agreement may be terminated by either Party for convenience. Notice of such termination shall be given at least ninety (90) days before the end of a License Year and shall be effective at the end of the following License Year.

2.3 **Early Termination for Cause.** The Agreement may also be terminated by either Party at any time for cause. "Cause" shall consist of a breach of any non-technical provision of the Agreement, and the failure of the breaching party to cure the breach within sixty (60) days of being notified of the breach, or such other date as the Parties may agree or a reasonable time to cure the breach not to exceed one hundred and twenty (120) days. If District terminates the Agreement for cause, it may bring an action to recover any damages from La Familia including any unpaid License Fee and to revoke the License.

2.4 **Vacation of Premises.** On or before the Termination Date or Early Termination Date, La Familia shall return the Premises and the affected portions of the Premises to District in a clean condition, ordinary wear and tear excepted. La Familia shall be responsible for the cost of any damage caused to the Premises and/or the affected portions of the Premises resulting from La Familia's surrender of the Premises. On or before the Termination Date or Early Termination Date, La Familia and La Familia's agents, officers, employees, volunteers and independent contractors shall immediately vacate the Premises. La Familia shall have the right to remove furnishings and equipment. Any fixtures may be removed as long as damage is not caused to buildings or other structures.

ARTICLE III

ASSESSMENTS, TAXES, FEES, CHARGES, AND UTILITIES

La Familia shall pay or cause to be paid, and hold District and the property of District, including the Premises, free and harmless from all assessments, taxes, fees, and charges, including but not limited to, charges for the furnishing of telephone services and other public utilities, including internet access and use. District shall not be liable in damages or otherwise

for any interruption in the supply of any utility services to the Premises nor shall any such interruption constitute any ground for an abatement of La Familia's obligations under the Agreement, unless such is the result of the gross negligence or willful misconduct of District. The use of tax exempt property, such as the Premises, may subject persons or entities occupying the Premises to a "possessory interest tax." To the extent La Familia is subject to a possessory interest tax for its use, the tax shall be paid by La Familia.

Agreement to Meet and Confer. The Parties will meet and confer, within six months of the Effective Date to negotiate, in good faith, current and future year fees, terms and conditions.

ARTICLE IV

INSURANCE AND SAFETY

4.1 **Insurance Requirements.** La Familia shall maintain insurance in the minimum amounts as required by the District. For the first License Year, there shall be a minimum of \$1,000,000 per occurrence for both Premises liability and personal liability. In subsequent License Years, the insurance requirements may be adjusted depending on the scope of uses by La Familia and scope of uses by sublicensees. La Familia shall submit evidence of such insurance and shall name the District as an additional insured prior to occupancy. As an additional insured, La Familia's policy requirements shall: (i) name District as an additional insured and be provided on an occurrence basis; (ii) state that such policy is primary, excess, and non-contributing with any other insurance carried by District; (iii) state that the naming of an additional insured shall not negate any right the additional insured would have had as claimant under the policy if not so named; and (iv) state that not less than 30 days written notice shall be given to District before the cancellation or reduction of coverage or amount of such policy.

A certificate issued by the carrier, or carriers, of the policies described herein shall be delivered to District prior to La Familia's, its employees, volunteers and/or its independent contractors first entry onto the Premises. Each such certificate shall set forth the limits, coverage, and other provisions required under this section. A renewal certificate for each of the policies described above shall be delivered to District not less than thirty (30) days before the expiration of the term of such policy. Coverage shall be subject to District's approval and shall carry a rating of A:X or higher and the insurance carrier shall be admitted in California to provide insurance coverage and issue policies.

The policy requirements may be made part of a blanket policy of insurance so long as such blanket policy contains all of the provisions required herein and does not reduce the coverage, impair District's rights under the Agreement, or negate, or decrease, La Familia's obligations under the Agreement.

4.2 **Safety.** La Familia shall be solely and completely responsible for conditions of the Premises, including safety of all persons and property. The foregoing shall include but not be limited to ensuring that the installation of any improvements to the Premises are adequately secured by La Familia to avoid the creation of an attractive nuisance or other hazardous condition. La Familia, its agents, employees, invitees, volunteers and independent contractors shall fully comply with all state, federal and other laws, rules, regulations, and orders relating to safety. All materials, equipment, and supplies provided for the Premises and services provided shall fully conform to all applicable State, local and Federal safety laws, rules, regulations, and orders.

4.3 **Occurrence of a Casualty.** If at any time during the Term, the Premises and any related improvements are destroyed in whole or in part by fire, theft, the elements, or any other cause not the fault of District or any person or entity under its explicit direction or control, if caused in whole or in part by La Familia, its employees, agents, invitees, guests, vendors, or any other person acting under La Familia’s control or direction, the Agreement shall continue in full force and effect and La Familia, at its sole cost and expense, shall be responsible for repairing and restoring the damaged Premises and related improvements and shall diligently proceed with such repairs and/or restoration until completion. If at any time the Premises and any related improvements are destroyed in whole or in part by fire, theft, the elements, or any other cause not the fault of La Familia, its employees, agents, invitees, guests, vendors, or any other person acting under La Familia’s control or direction, then at its option the District may terminate this License upon written notice to La Familia and may at its option proceed with repairs and/or restoration of the Premises.

4.4 **Indemnity By La Familia.** Except to the extent caused by the gross negligence, recklessness or willful misconduct of District or any person or entity under its explicit direction or control, La Familia shall indemnify and hold District, its officers, agents, employees, members of its Board of Education free and harmless from any and all liability, claims, loss, damages, or expenses resulting from La Familia’s occupation and use of the Premises, specifically including, without limitation, any liability, claim, loss, damage, or expense arising by reason of:

~~4.4.1~~ **4.4.1** The death or injury of any person who is an employee, guest, invitee, or agent of La Familia, or by reason of the damages to or destruction of any property, including property owned by La Familia or by any person who is an employee or agent of La Familia, from any cause whatsoever as a direct result of operating the Program Services or La Familia’s use and/or occupancy of the Premises while that person or property is in or about the Premises or in any way connected with the Premises or with any of La Familia’s improvements or personal property on the Premises;

Commented [NB1]: Item 4.4.1 was not previously numbered. The updated version before the Board now includes the proper numbering sequence.

~~4.4.14.4.2~~ **4.4.14.4.2** The death or injury of any person, including any person who is an employee, guest, invitee, or agent of La Familia, or by reason of the damage to or destruction of any property, including property owned by La Familia or any person who is an employee or agent of La Familia, caused or allegedly caused by either (1) the condition of the Premises or improvements on the Premises; or (2) any act or omission on the Premises by La Familia or any person in or about the Premises with the permission and consent of La Familia;

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~~4.4.24.4.3~~ **4.4.24.4.3** Any work, including alterations, performed on the Premises or materials furnished to the Premises at the instance or request of La Familia or any person or entity acting for or on behalf of La Familia; and

~~4.4.34.4.4~~ **4.4.34.4.4** La Familia’s failure to perform any provision of the Agreement or to comply with any requirement of applicable law or any requirement imposed on La Familia or the Premises by any duly authorized agency or political subdivision.

4.5 **Limitation of Liability.** Neither District, nor any of its officers, agents, employees, and members of its Board of Education, shall be personally liable in any manner or to any extent under or in connection with the Agreement. La Familia waives any and all such personal liability against the District and the individuals stated herein.

ARTICLE V

GENERAL TERMS AND PROVISIONS

5.1 **Entire Agreement.** The Agreement constitutes the sole and entire agreement between the Parties with respect to the subject matter dealt with in the Agreement and all understandings, oral or written, with respect to the subject matter of the Agreement are hereby superseded.

5.2 **Future Assurances.** Each Party hereto shall cooperate and take such actions as may reasonably be required by the other Party hereto in order to carry out the provisions of the Agreement and the transactions contemplated by the Agreement.

5.3 **Amendment of Agreement.** No modification of, deletion from, or addition to the Agreement shall be effective unless made in writing and executed by both District and La Familia.

5.4 **Waiver.** The failure by either Party to enforce any term or provision of the Agreement shall not constitute a waiver of that term or provision, or any other term or provision. No waiver by either Party of any term or provision of the Agreement shall be deemed or shall constitute a waiver of any other provision of the Agreement, nor shall any waiver constitute a continuing waiver unless otherwise expressly provided in writing.

5.5 **Severability.** In the event any clause, sentence, term or provision of the Agreement shall be held by any court of competent jurisdiction to be illegal, invalid, or unenforceable for any reason, the remaining portions of the Agreement shall nonetheless remain in full force and effect.

5.6 **Construction of Agreement.** The terms and provisions of the Agreement shall be liberally constructed to effectuate the purpose of the Agreement.

5.7 **Governing Law and Venue.** The Agreement shall be governed by and interpreted under the laws of the State of California applicable to instruments, persons, transactions and subject matter which have legal contacts and relationships exclusively within the State of California. Subject to the alternative dispute resolution provision set forth in section 5.12, any action or proceeding seeking any equitable remedies or remedies at law with respect to the provisions of the Agreement shall be brought in the Superior Court for the County of Sacramento.

5.8 **Assignment.** La Familia shall not have the right to assign the Agreement or any interest in the Agreement, without District's prior written consent. A sublease by La Familia shall not be considered an assignment. Any assignment made without such prior written consent shall be void, and at the option of District, shall terminate the Agreement. No right under the Agreement, nor claim for any money due or to become due hereunder shall be asserted against District, or persons acting for District, by reason of any assignment of the Agreement without District's written consent. Consent to one assignment, or other transfer shall not be deemed to constitute consent to any subsequent assignment, or other transfer.

5.9 **Binding Effect.** The Agreements, conditions, and provisions contained in the Agreement shall, subject to provisions for assignment, apply to and bind the heirs, executors, administrators, successors, and assigns of the parties to it.

5.10 **Independent Contractor.** La Familia is an independent contractor, not an officer,

employee or agent of District.

5.11 **Notices.** Any notice required or desired to be given pursuant to the Agreement shall be in writing, duly addressed to the Parties below. By written notice in conformance herewith, either Party may change the address to which notices to said party must be delivered. Any notice deposited with the United States Postal Service shall be deemed to have been duly given upon confirmed receipt, if sent by certified or registered mail, postage prepaid, addressed as set forth below or as changed as set forth herein. Notice may also be given by facsimile with proof of transmission, or by express mail with proof of delivery. Notice sent by any other manner shall be effective only upon actual receipt thereof.

District:
Chief Business &
Operations Officer,
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Ph: (916) 643-9233

La Familia:
La Familia Counseling Center, Inc.
5523 34th Street
Sacramento, CA 95820
Ph: (916) 452-3601

If facsimile transmission is made, each Party shall supply a fax number to the other Party.

5.12 **Alternative Dispute Resolution.** In the event of any dispute regarding the provisions of the Agreement, the Parties shall attempt to mediate a resolution. If mediation is not successful, the Parties agree to submit their dispute to binding arbitration with an acceptable third party, or if the Parties cannot agree, with either the American Arbitration Association (“AAA”) or JAMS in Sacramento County. Each Party shall share the cost of the mediator/arbitrator and each Party shall bear their respective attorneys fees and costs.

5.13 **Incorporation of Attachments.** Attachment A is incorporated in the Agreement as though set forth fully and at length herein. Any subsequent attachments through amendments shall be deemed to be incorporated herein by reference.

5.14 **Headings and References.** The headings of the Agreement are for purposes of reference only and shall not limit or define the meaning of the provisions of the Agreement.

5.15 **Signature In Counterparts.** The Agreement may be executed in any number of counterparts, all of which, taken together, shall constitute the same instrument. A copy, original or facsimile with all signatures appended together shall be deemed a fully executed Agreement. Electronic signatures, and copies of all signatures, shall have the same force and effect as original signatures.

5.16 **Remedies.** The remedies of the District shall not be exclusive but shall be cumulative and in addition to all remedies now or hereafter available at law or in equity.

5.17 **Warranty of Authority.** The signatories of La Familia warrant they have

full authority to bind the corporation known as La Familia Counseling Center, Inc. and to execute and deliver the Agreement on behalf of the corporation.

All Other Terms Remain the Same. Except as set forth in sections 1 and 2, and provided the Parties are successful in negotiating the fees, terms and conditions pursuant to section 3, all other terms and conditions of the Agreement shall remain the same.

IN WITNESS WHEREOF, the Parties have executed the Agreement as of the Effective Date.

DISTRICT:

Sacramento City Unified School District

By: _____
Jorge Aguilar
Its: Superintendent

LA FAMILIA:

La Familia Counseling Center, Inc.

By: _____
Name: _____
Its: _____

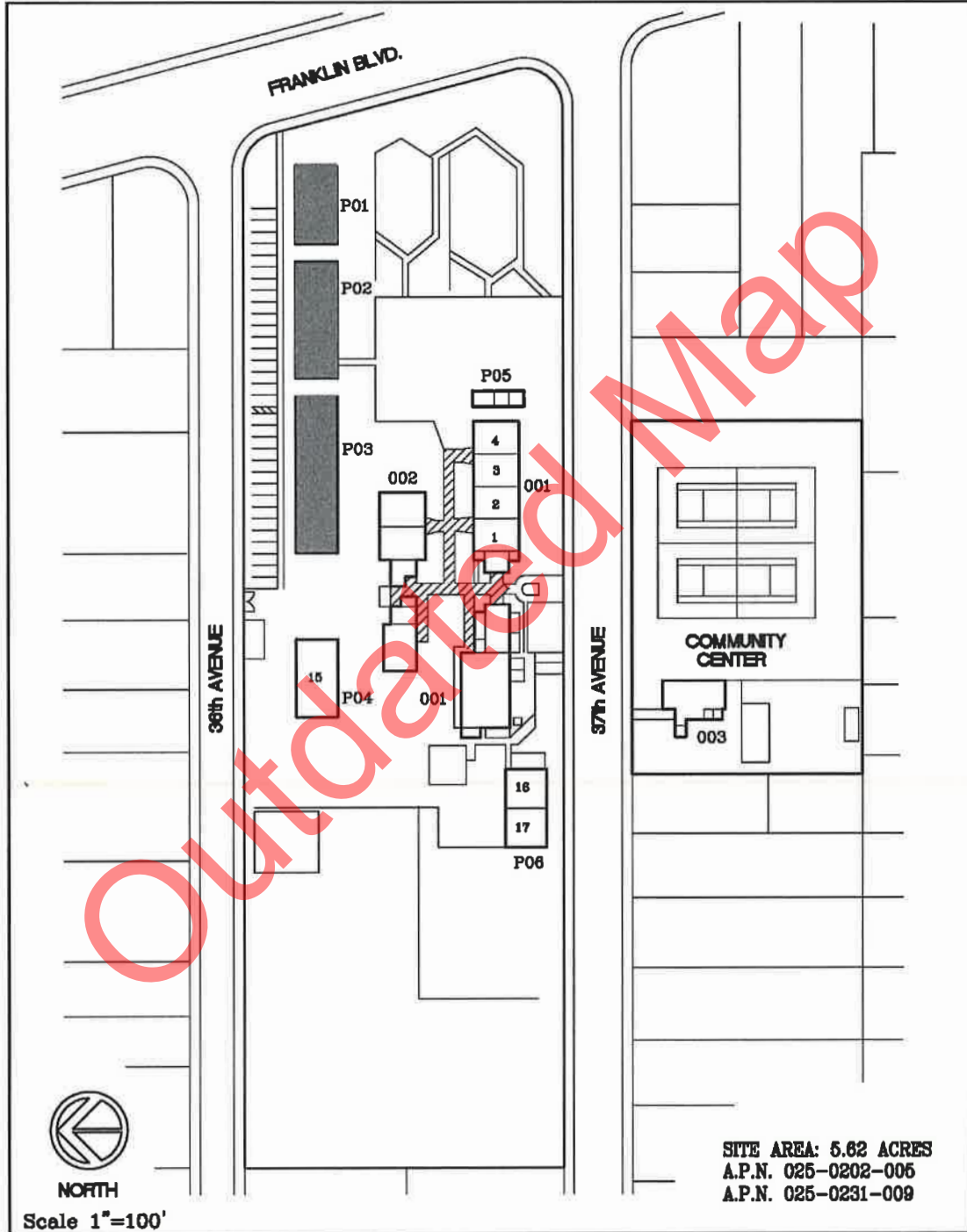
By: _____
Name: _____
Its: _____

This is the previous map that did not include P01, P02, and P03 as part of the leased space. However, those areas are being occupied by La Familia Counseling Center, Inc.

ATTACHMENT A

DESCRIPTION OF PREMISES

Attachment "A"



Maple Elementary School (223)
3301 - 37th Avenue
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

EXISTING SITE DIAGRAM

OCTOBER 2001

Leased square footage is 17,631

Area not included in leased sf

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2.2 **Early Termination for Convenience.** The Agreement may be terminated by either Party for convenience. Notice of such termination shall be given at least ninety (90) days before the end of a License Year and shall be effective at the end of the following License Year.

2.3 **Early Termination for Cause.** The Agreement may also be terminated by either Party at any time for cause. "Cause" shall consist of a breach of any non-technical provision of the Agreement, and the failure of the breaching party to cure the breach within sixty (60) days of being notified of the breach, or such other date as the Parties may agree or a reasonable time to cure the breach not to exceed one hundred and twenty (120) days. If District terminates the Agreement for cause, it may bring an action to recover any damages from La Familia including any unpaid License Fee and to revoke the License.

2.4 **Vacation of Premises.** On or before the Termination Date or Early Termination Date, La Familia shall return the Premises and the affected portions of the Premises to District in a clean condition, ordinary wear and tear excepted. La Familia shall be responsible for the cost of any damage caused to the Premises and/or the affected portions of the Premises resulting from La Familia's surrender of the Premises. On or before the Termination Date or Early Termination Date, La Familia and La Familia's agents, officers, employees, volunteers and independent contractors shall immediately vacate the Premises. La Familia shall have the right to remove furnishings and equipment. Any fixtures may be removed as long as damage is not caused to buildings or other structures.

ARTICLE III

ASSESSMENTS, TAXES, FEES, CHARGES, AND UTILITIES

La Familia shall pay or cause to be paid, and hold District and the property of District, including the Premises, free and harmless from all assessments, taxes, fees, and charges, including but not limited to, charges for the furnishing of telephone services and other public utilities, including internet access and use. District shall not be liable in damages or otherwise

for any interruption in the supply of any utility services to the Premises nor shall any such interruption constitute any ground for an abatement of La Familia's obligations under the Agreement, unless such is the result of the gross negligence or willful misconduct of District. The use of tax exempt property, such as the Premises, may subject persons or entities occupying the Premises to a "possessory interest tax." To the extent La Familia is subject to a possessory interest tax for its use, the tax shall be paid by La Familia.

Agreement to Meet and Confer. The Parties will meet and confer, within six months of the Effective Date to negotiate, in good faith, current and future year fees, terms and conditions.

ARTICLE IV

INSURANCE AND SAFETY

4.1 **Insurance Requirements.** La Familia shall maintain insurance in the minimum amounts as required by the District. For the first License Year, there shall be a minimum of \$1,000,000 per occurrence for both Premises liability and personal liability. In subsequent License Years, the insurance requirements may be adjusted depending on the scope of uses by La Familia and scope of uses by sublicensees. La Familia shall submit evidence of such insurance and shall name the District as an additional insured prior to occupancy. As an additional insured, La Familia's policy requirements shall: (i) name District as an additional insured and be provided on an occurrence basis; (ii) state that such policy is primary, excess, and non-contributing with any other insurance carried by District; (iii) state that the naming of an additional insured shall not negate any right the additional insured would have had as claimant under the policy if not so named; and (iv) state that not less than 30 days written notice shall be given to District before the cancellation or reduction of coverage or amount of such policy.

A certificate issued by the carrier, or carriers, of the policies described herein shall be delivered to District prior to La Familia's, its employees, volunteers and/or its independent contractors first entry onto the Premises. Each such certificate shall set forth the limits, coverage, and other provisions required under this section. A renewal certificate for each of the policies described above shall be delivered to District not less than thirty (30) days before the expiration of the term of such policy. Coverage shall be subject to District's approval and shall carry a rating of A:X or higher and the insurance carrier shall be admitted in California to provide insurance coverage and issue policies.

The policy requirements may be made part of a blanket policy of insurance so long as such blanket policy contains all of the provisions required herein and does not reduce the coverage, impair District's rights under the Agreement, or negate, or decrease, La Familia's obligations under the Agreement.

4.2 **Safety.** La Familia shall be solely and completely responsible for conditions of the Premises, including safety of all persons and property. The foregoing shall include but not be limited to ensuring that the installation of any improvements to the Premises are adequately secured by La Familia to avoid the creation of an attractive nuisance or other hazardous condition. La Familia, its agents, employees, invitees, volunteers and independent contractors shall fully comply with all state, federal and other laws, rules, regulations, and orders relating to safety. All materials, equipment, and supplies provided for the Premises and services provided shall fully conform to all applicable State, local and Federal safety laws, rules, regulations, and orders.

4.3 **Occurrence of a Casualty.** If at any time during the Term, the Premises and any related improvements are destroyed in whole or in part by fire, theft, the elements, or any other cause not the fault of District or any person or entity under its explicit direction or control, if caused in whole or in part by La Familia, its employees, agents, invitees, guests, vendors, or any other person acting under La Familia's control or direction, the Agreement shall continue in full force and effect and La Familia, at its sole cost and expense, shall be responsible for repairing and restoring the damaged Premises and related improvements and shall diligently proceed with such repairs and/or restoration until completion. If at any time the Premises and any related improvements are destroyed in whole or in part by fire, theft, the elements, or any other cause not the fault of La Familia, its employees, agents, invitees, guests, vendors, or any other person acting under La Familia's control or direction, then at its option the District may terminate this License upon written notice to La Familia and may at its option proceed with repairs and/or restoration of the Premises.

4.4 **Indemnity By La Familia.** Except to the extent caused by the gross negligence, recklessness or willful misconduct of District or any person or entity under its explicit direction or control, La Familia shall indemnify and hold District, its officers, agents, employees, members of its Board of Education free and harmless from any and all liability, claims, loss, damages, or expenses resulting from La Familia's occupation and use of the Premises, specifically including, without limitation, any liability, claim, loss, damage, or expense arising by reason of:

4.4.1 The death or injury of any person who is an employee, guest, invitee, or agent of La Familia, or by reason of the damages to or destruction of any property, including property owned by La Familia or by any person who is an employee or agent of La Familia, from any cause whatsoever as a direct result of operating the Program Services or La Familia's use and/or occupancy of the Premises while that person or property is in or about the Premises or in any way connected with the Premises or with any of La Familia's improvements or personal property on the Premises;

4.4.2 The death or injury of any person, including any person who is an employee, guest, invitee, or agent of La Familia, or by reason of the damage to or destruction of any property, including property owned by La Familia or any person who is an employee or agent of La Familia, caused or allegedly caused by either (1) the condition of the Premises or improvements on the Premises; or (2) any act or omission on the Premises by La Familia or any person in or about the Premises with the permission and consent of La Familia;

4.4.3 Any work, including alterations, performed on the Premises or materials furnished to the Premises at the instance or request of La Familia or any person or entity acting for or on behalf of La Familia; and

4.4.4 La Familia's failure to perform any provision of the Agreement or to comply with any requirement of applicable law or any requirement imposed on La Familia or the Premises by any duly authorized agency or political subdivision.

4.5 **Limitation of Liability.** Neither District, nor any of its officers, agents, employees, and members of its Board of Education, shall be personally liable in any manner or to any extent under or in connection with the Agreement. La Familia waives any and all such personal liability against the District and the individuals stated herein.

ARTICLE V

GENERAL TERMS AND PROVISIONS

5.1 **Entire Agreement**. The Agreement constitutes the sole and entire agreement between the Parties with respect to the subject matter dealt with in the Agreement and all understandings, oral or written, with respect to the subject matter of the Agreement are hereby superseded.

5.2 **Future Assurances**. Each Party hereto shall cooperate and take such actions as may reasonably be required by the other Party hereto in order to carry out the provisions of the Agreement and the transactions contemplated by the Agreement.

5.3 **Amendment of Agreement**. No modification of, deletion from, or addition to the Agreement shall be effective unless made in writing and executed by both District and La Familia.

5.4 **Waiver**. The failure by either Party to enforce any term or provision of the Agreement shall not constitute a waiver of that term or provision, or any other term or provision. No waiver by either Party of any term or provision of the Agreement shall be deemed or shall constitute a waiver of any other provision of the Agreement, nor shall any waiver constitute a continuing waiver unless otherwise expressly provided in writing.

5.5 **Severability**. In the event any clause, sentence, term or provision of the Agreement shall be held by any court of competent jurisdiction to be illegal, invalid, or unenforceable for any reason, the remaining portions of the Agreement shall nonetheless remain in full force and effect.

5.6 **Construction of Agreement**. The terms and provisions of the Agreement shall be liberally constructed to effectuate the purpose of the Agreement.

5.7 **Governing Law and Venue**. The Agreement shall be governed by and interpreted under the laws of the State of California applicable to instruments, persons, transactions and subject matter which have legal contacts and relationships exclusively within the State of California. Subject to the alternative dispute resolution provision set forth in section 5.12, any action or proceeding seeking any equitable remedies or remedies at law with respect to the provisions of the Agreement shall be brought in the Superior Court for the County of Sacramento.

5.8 **Assignment**. La Familia shall not have the right to assign the Agreement or any interest in the Agreement, without District's prior written consent. A sublease by La Familia shall not be considered an assignment. Any assignment made without such prior written consent shall be void, and at the option of District, shall terminate the Agreement. No right under the Agreement, nor claim for any money due or to become due hereunder shall be asserted against District, or persons acting for District, by reason of any assignment of the Agreement without District's written consent. Consent to one assignment, or other transfer shall not be deemed to constitute consent to any subsequent assignment, or other transfer.

5.9 **Binding Effect**. The Agreements, conditions, and provisions contained in the Agreement shall, subject to provisions for assignment, apply to and bind the heirs, executors, administrators, successors, and assigns of the parties to it.

5.10 **Independent Contractor**. La Familia is an independent contractor, not an officer,

employee or agent of District.

5.11 **Notices.** Any notice required or desired to be given pursuant to the Agreement shall be in writing, duly addressed to the Parties below. By written notice in conformance herewith, either Party may change the address to which notices to said party must be delivered. Any notice deposited with the United States Postal Service shall be deemed to have been duly given upon confirmed receipt, if sent by certified or registered mail, postage prepaid, addressed as set forth below or as changed as set forth herein. Notice may also be given by facsimile with proof of transmission, or by express mail with proof of delivery. Notice sent by any other manner shall be effective only upon actual receipt thereof.

District:

Chief Business &
Operations Officer,
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Ph: (916) 643-9233

La Familia:

La Familia Counseling Center, Inc.
5523 34th Street
Sacramento, CA 95820
Ph: (916) 452-3601

If facsimile transmission is made, each Party shall supply a fax number to the other Party.

5.12 **Alternative Dispute Resolution.** In the event of any dispute regarding the provisions of the Agreement, the Parties shall attempt to mediate a resolution. If mediation is not successful, the Parties agree to submit their dispute to binding arbitration with an acceptable third party, or if the Parties cannot agree, with either the American Arbitration Association (“AAA”) or JAMS in Sacramento County. Each Party shall share the cost of the mediator/arbitrator and each Party shall bear their respective attorneys fees and costs.

5.13 **Incorporation of Attachments.** Attachment A is incorporated in the Agreement as though set forth fully and at length herein. Any subsequent attachments through amendments shall be deemed to be incorporated herein by reference.

5.14 **Headings and References.** The headings of the Agreement are for purposes of reference only and shall not limit or define the meaning of the provisions of the Agreement.

5.15 **Signature In Counterparts.** The Agreement may be executed in any number of counterparts, all of which, taken together, shall constitute the same instrument. A copy, original or facsimile with all signatures appended together shall be deemed a fully executed Agreement. Electronic signatures, and copies of all signatures, shall have the same force and effect as original signatures.

5.16 **Remedies.** The remedies of the District shall not be exclusive but shall be cumulative and in addition to all remedies now or hereafter available at law or in equity.

5.17 **Warranty of Authority.** The signatories of La Familia warrant they have

full authority to bind the corporation known as La Familia Counseling Center, Inc. and to execute and deliver the Agreement on behalf of the corporation.

All Other Terms Remain the Same. Except as set forth in sections 1 and 2, and provided the Parties are successful in negotiating the fees, terms and conditions pursuant to section 3, all other terms and conditions of the Agreement shall remain the same.

IN WITNESS WHEREOF, the Parties have executed the Agreement as of the Effective Date.

DISTRICT:

Sacramento City Unified School District

By: _____
Jorge Aguilar
Its: Superintendent

LA FAMILIA:

La Familia Counseling Center, Inc.

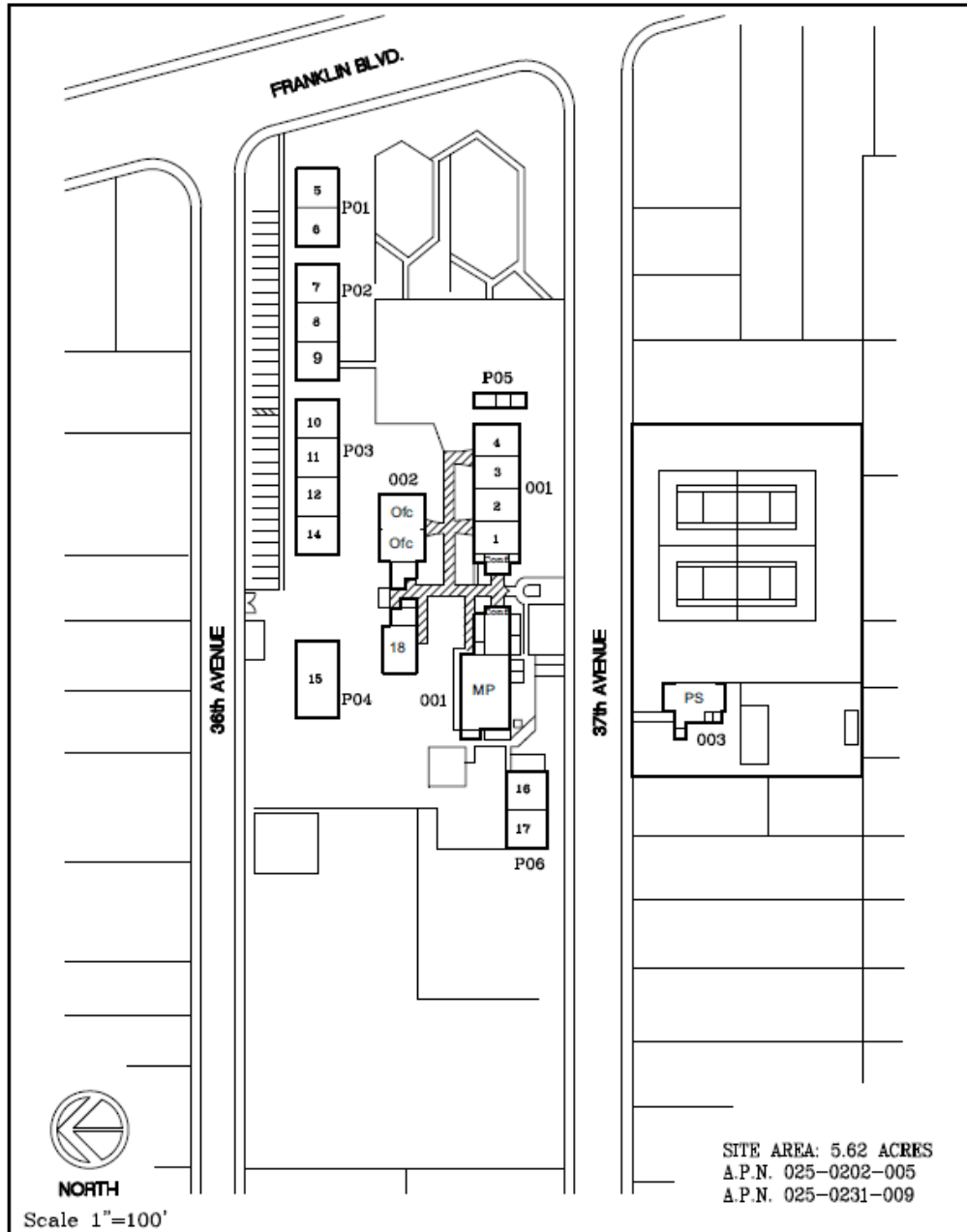
By: _____
Name: _____
Its: _____

By: _____
Name: _____
Its: _____

ATTACHMENT A

DESCRIPTION OF PREMISES

Leased space is 26,271 square feet.



Maple Elementary School (223)
3301 - 37th Avenue
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

EXISTING SITE DIAGRAM

OCTOBER 2001



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 0000e

Meeting Date: February 0, 0000

Subject: Approve Annual Adjustment to Bid Threshold per Public Contract Code §20111

- 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 Approval of annual adjustment to the bid threshold per Public Contract Code 000000 from 000,000 to 000,0000

Background/Rationale Public Contract Code 000000 requires the State Superintendent of Public Instruction to annually adjust the bid threshold amounts on contracts awarded by school districts to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. Types of contracts subject to the bid threshold include:

- Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
- Services, except construction
- Repairs, including maintenance

[Effective January 0, 0000 the bid threshold in Public Contract Code 000000a is increased to 000,0000](#)

Financial Considerations Not applicable

LCAP Goals(s) Operational Excellence

Documents Attached

- Limits for the Procurement of Goods and Services

Estimated Time: 15
Submitted by: Rose Ramos, Chief Business Officer
 Jessica Sulli, Contract Specialist
Approved by: Corie Aular, Superintendent

Sacramento City Unified School District

Limits for the Procurement of Goods and Services

	MULTIPLE SUPPLIERS		PUBLIC CONSTRUCTION PROJECTS
	GOODS	SERVICE	
Requisition Quote	\$250 - \$7,499	\$250 - \$7,499	\$0 - \$7,499
(2) Phone/Fax Quotes	\$7,500 - \$19,999	\$7,500 - \$19,999	\$7,500 - \$19,999
(3) Written Quotes	\$20,000 - \$99,100	\$20,000 - \$99,100	\$20,000 - \$60,000
Informal Bidding Public Works (PCC22032)*	-	-	\$60,001- \$200,000
Formal Bidding Labor (PCC20112)*	-	>\$99,100	-
Formal Bidding Material & Supplies (PCC20112) & Public Works (PCC22032)*	>\$99,100	-	>\$200,000
Limited Specialty Suppliers	None Required	None Required	

Specialty Suppliers	Goods	Service	Public Works
<ul style="list-style-type: none"> • Perishable Foods • Textbooks • Specific Curriculum • Single Source • Utilities • Sanitation 	<ul style="list-style-type: none"> • Arts & Craft Supplies • Computer Equipment/Supplies • Classroom Supplies • Office Equip/ Supplies • Custodial Equipment/ Supplies • Sports Equipment • Furniture • Vehicles 	<ul style="list-style-type: none"> • Refrigeration Repair • Routine/Recurring Work • Vehicle Repair • Minor repainting • Landscape Maint. • Equipment Maint. 	<ul style="list-style-type: none"> • Construction • Reconstruction • Alteration • Renovation • Improvement • Demolition • Repair Work • Roofing • Painting • Electrical

* Contracts require Board of Education approval prior to start of work.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 0001f

Meeting Date February 1, 2021

Subject: Approve Minutes of the December 16, 2021, Board of Education Meeting

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

Division: Superintendent's Office

Recommendation: Approve Minutes of the December 16, 2021, Board of Education Meeting

Background/Rationale: none

Financial Considerations none

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

Minutes of the December 16, 2021, Board of Education Regular Meeting

<p>Estimated Time of Presentation 15A</p> <p>Submitted by: Corie A. A. Villar, Superintendent</p> <p>Approved by [Signature]</p>



Putting
Children
First

BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Christina Pritchett, President (Trustee Area 3)
Leticia Garcia, Vice President (Trustee Area 2)
Chinua Rhodes, Second Vice President (Trustee Area 5)
Lisa Murawski, (Trustee Area 1)
Jamee Villa, (Trustee Area 4)
Darrel Woo (Trustee Area 6)
Lavinia Grace Phillips, (Trustee Area 7)
Jacqueline Zhang, Student Member

Thursday, December 16, 2021

4:00 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

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

MINUTES

2021/22-16

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.

The meeting was called to order at 4:00 p.m. by President Pritchett, and roll was taken.

Members Present:

President Christina Pritchett

Vice President Lisa Murawski

Second Vice President Darrel Woo

Leticia Garcia

Lavinia Grace Phillips

Chinua Rhodes

Jamee Villa

Members Absent:

Student Member Jacqueline Zhang arrived at 6:00 p.m. for Open Session.

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

NOTICE OF PUBLIC COMMENT AND DEADLINE FOR SUBMISSION:

Public comment may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the

URL <https://tinyurl.com/BoardMeetingDec16>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Individual public comment shall be presented to the Board orally for no more than two minutes, or other time determined by the Board on each agenda item. Public comments submitted in writing will not be read aloud, but will be provided to the Board in advance of the meeting and posted on the District's website. The Board shall allow a reasonable time for public comment on each agenda item, not to exceed 15 minutes in length, including communications and organizational reports. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments. Speakers will be called sequentially until there is no speaker coming forward on the agenda item or the amount of time allocated for the agenda item has elapsed, whichever occurs first.

3.0 CLOSED SESSION

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

- 3.1 Government Code 54956.9 - Conference with Legal Counsel:
 - a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Two Potential Cases)
 - b) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (CDE Compliance Case No. CDE S-0564-20/21, OAH Case No. 2021100021, and OAH Case No. 2021080842)
- 3.2 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Pam Manwiller)
- 3.3 Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment
- 3.4 Government Code 54957.6 (a) and (b) Negotiations/Conference with Labor Negotiator, Non-Represented Employee: Superintendent (District Representative: Board President)
- 3.5 Government Code 54957 – Public Employee Appointment
 - a) Principal, Success Academy
- 3.6 Government Code 54956.8—Conference with Real Property Negotiators:
 - Property: 2718 G Street, Sacramento, CA
 - Agency Negotiator: Superintendent or designee
 - Negotiating Parties: SCUSD and Mogavero/Bardis Homes
 - Under Negotiation: Price and Terms

Public Comment on Closed Session:

*Julie Murphy
Anna Molander
Allyson Bartz*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

4.1 *The Pledge of Allegiance*

4.2 *Broadcast Statement*

4.3 *Stellar Student – Jaliyah Perez, a 4th grade student from Parkway Elementary School was introduced by Member Rhodes, and Anna McNatt, a Junior from C. K. McClatchy High School, was introduced by Vice President Murawski*

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

Counsel Anne Collins made the following four announcements:

- *The Board approved Special Education agreement OAH Case No. 2021100021 by unanimous 7-0 vote*
- *The Board approved Special Education agreement OAH Case No. 2021080842 by unanimous 7-0 vote*
- *The Board approved CDE Compliance Case No. CDE S-0564-20/21 by unanimous 7-0 vote*
- *The Board approved a Special Education agreement related to a Special Education matter by unanimous 7-0 vote*

Superintendent Aguilar announced that the Board approved the appointment of Ms. Jacki Glasper as Principal of Success Academy by unanimous 7-0 vote.

6.0 AGENDA ADOPTION

President Pritchett asked for a motion to adopt the agenda. A motion was made to approve by Member Villa and seconded by Vice President Murawski. The Board voted unanimously to adopt the agenda.

7.0 PUBLIC COMMENT

15 minutes

Public comment may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the URL <https://tinyurl.com/BoardMeetingDec16>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Individual public comment shall be presented to the Board orally for no more than two minutes or other time determined by the Board, on each agenda item. Public comments submitted in writing will not be read aloud, but will be provided to the Board in advance of the meeting and posted on the District's website. The Board shall allow a reasonable time for public comment on each agenda item, not to exceed 15 minutes in length, including communications and organizational reports. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments. Speakers will be called sequentially until there is no speaker coming forward on the agenda item or the amount of time allocated for the agenda item has elapsed, whichever occurs first.

Public Comment:

*Ingrid Hutchins
Tracy Adams
Amy Thunen
Teresa Hanneman
Cassandra Tillman
Dawn Peters
Alice Mercer
Kirill Lukinskiy
Krissie Goetz
Chris Love
David Gonzales
Tiffany Colasanti
Brian Moore
Peter Hart
Marcia Amparo
Stephanie Kuroda
Nafeesah Young
Debra Durazo
Joy Kruse
Julie Ketchel
David Fisher
Edie Spiller
Olivia Minor
Christine Velasquez
Lynda Haenggi
Anthony Bell
Jean Seto
Melissa Reynoso
Mike DiSantis
Sarah Buerger
Hope Dennis
Jody Bone
Leah Frame
Bethany Cos
Daniel Darby
Mohammad Kashmiri
Erin Darke
Mary Otoole
Joseph Puentes
Linda Borcz
Kristal Chacon
Nikki Milevsky
Cindee Stewart
Lori Jablonski
Benito Aleman
Rick Redding
Casondra Wills
Dennis Plotts
Lisa Stinson*

*Rich Vasquez
Thomas Viducich
Zachary Bryant
Nancy Ortiz
Terrence Gladney
Less Hertel
Jeremy Peters
Sara Bailey
Dominique Chadwick
Chris Walker
Juan Martinez
Nicole Baradat
Marty Ortiz
Felton Calloway, Jr.
Charmaine Brown
Onethia Riley
Joe Smith*

Member Phillips shared comments and concerns regarding issues brought up in public comment.

8.0 SPECIAL PRESENTATION

8.1 Resolution 3244: Recognition of National Special Education Day, December 2, 2021 (Geovanni Linares)

Action

The resolution and its background was given by Special Education Director Geovanni Linares.

Public Comment:

*Nichole DeVore
Daniel Darby
Terrence Gladney
Renee Webster-Hawkins*

Board Comments:

Vice President Murawski thanked Ms. Webster-Hawkins for her comments and advocacy. She noted that the resolution calls for funding. Vice President Murawski motioned to approve the resolution, and Member Villa seconded. The motion passed unanimously.

8.2 Update on Mandatory COVID-19 Vaccine for Eligible, Non-Exempt Students and Staff (Bob Lyons, Victoria Flores, and Raoul Bozio)

Information

Victoria Flores, Director of Student Support and Health Services, Community Engagement Manager Nicole Kangas, and Chief Information Officer Bob Lyons presented the update.

*Public Comment:
Daniel Darby*

Board Comments:

Vice President Murawski thanked staff and said she is happy to see that take home tests are available. She wants to make sure the message of why these things need to be done is communicated. She also reminded that she is in favor of making vaccination mandatory. She noted that experts predict a lot of spread of COVID-19 in January and February.

Member Rhodes also said he is happy to learn that take home tests are available before the winter break. He is looking forward to the data that comes back. He asked for clarification on when the most recent surveys went out. Superintendent Aguilar clarified that this is a question generated when parents upload information. Member Rhodes asked for a breakdown of students vaccinated by trustee area and for information on what is being done to help areas that have higher infection rates. Superintendent Aguilar said that test kits are being distributed with a focus on that lens as well as the location of vaccination clinics.

Member Phillips asked if anything is being done in high schools that are not comprehensive. Ms. Flores said that every school site has access to a health aide staffed on site. Each site will also have a surveillance testing day scheduled as well as access to daily COVID-19 testing as needed. She added that this extends to adult education and pre-school programs.

President Pritchett thanked the team for the work being done and also recognized that a clinic was put in the farthest area of the District, in the east. She asked if Ms. Flores had heard of any considerations to do COVID-19 rapid tests prior to vaccinations or boosters to make sure individuals are not COVID-19 positive and asymptomatic. Ms. Flores responded some clinics have partnered that, but that has not been totally done in the District. She said there is the capacity to do that, however. President Pritchett said she would like to see that.

8.3 *Trustee Area Redistricting – Full Demographic Presentation with Map Options (Ken Reynolds)*

Information

The President of SchoolWorks, Inc., Ken Reynolds, presented. He gave an update on the work that has happened since the last Board presentation and explained the impact of those updates on the trustee areas.

*Public Comment:
Terrence Gladney
Isaac Gonzalez*

Board Comments:

Member Villa noted that a lot of students attending Hiram Johnson High School live in her vicinity. She feels it is important to look at where students predominantly live to make sure it is known where they are coming from and to make sure the District is representing them appropriately.

Member Garcia said that after reviewing the maps she sees that Area Two is going to be affected the most. She noted that all maps indicate Area Two will lose two important schools that are a true reflection of the rest of the District, Hiram Johnson High School and Tahoe Elementary School. She offered to the rest of the Board to put these school back to Area Two; otherwise Area Two will not have any Title I schools. She feels it is important that all trustee areas have schools that have high needs students. Therefore, she proposed that Map A be modified.

Member Phillips said that in looking at the maps it makes sense that every trustee area be touched by the level of socio-economic factors that affect the majority of District students. Therefore, she agrees with Member Garcia.

President Pritchett said, if it is the will of the Board, this item can be brought back in January to show other options related to Area Two. The Board agreed and asked that Title I schools be shown on the maps.

8.4 *Approve Annual Organizational Meeting of the Board of Education*

Action

*Election of Officers:
The Board shall elect a President, Vice President, and Second Vice President*

President Pritchett led the discussion on the reorganization of the Executive Committee by taking comments from the Board.

Public Comment: Terrence Gladney

Board Comments:

Vice President Murawski thanked President Pritchett for her work as President over the past year. She nominated President Pritchett as President, Member Garcia as Vice President, and Member Rhodes as Second Vice President. Vice President Woo seconded the nominations. The nominations were unanimously approved.

9.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

9.1 Approve Superintendent Agreement for Jorge A. Aguilar (Christina Pritchett)

Action

President Pritchett informed that the proposed new contract has the following material terms, if approved, and replaces the existing Superintendent contract dated May 4, 2017:

- 1) the term of the contract under the existing agreement through an addendum approved on January 16, 2020, is currently June 30, 2025, with a provision that, following a positive evaluation in any subsequent school year, the terms of the agreement will be extended by one additional school year. This term remains unchanged.*
- 2) The Superintendent's base salary for the current school year remains the same as for the 2021 school year at \$327,071.*
- 3) Following any satisfactory or higher evaluation, after the effective date of the agreement and through the end of the 2024-25 school year, the Superintendent shall be entitled to an annual base salary increase provided to members of the certificated bargaining unit unless the District and certificated bargaining unit are unable to reach an agreement on salary for any given school year. In that case the Superintendent will receive a salary increase consistent with the California Consumer Price Index for that school year in lieu of any increases subsequently negotiated for that school year.*
- 4) The Superintendent is also entitled to receive the same health and welfare benefits as certificated management employees, as those benefits may change from time to time.*

5) *The Superintendent is also entitled to lifetime health benefits on the same terms and conditions as other qualifying certificated employees as of the time of his initial employment.*

6) *The District will reimburse the Superintendent up to \$6,000 annually towards life insurance and will reimburse the Superintendent no more than \$7,770 annually toward the annual premiums toward disability insurance.*

7) *To incentivize longevity of leadership and to provide stability to our District, following any year in which the Superintendent receives a satisfactory or higher evaluation a lump sum will be paid to the Superintendent as follows: on July 1st, 2022, four percent of the Superintendent's 2021-22 salary; on July 1st, 2023, five percent of the Superintendent's 2022-23 salary; on July 1st, 2024, six percent of the Superintendent's 2023-24 salary; and on July 1st 2025, seven percent of the Superintendent's 2024-25 salary.*

8) *The Superintendent's work year will be 239 days. He shall earn one day of sick leave with pay for each full month of service, 22 days of annual vacation not to exceed 44 days, and receive an expense allowance of \$750 per month for reasonable, actual, and necessary business related expenses all as provided for in the existing agreement.*

9) *Following a satisfactory or higher evaluation, the District shall contribute a supplemental retirement plan for the benefit of the Superintendent, a lump sum equal to the maximum salary reduction contribution permitted for a 403b plan.*

10) *The Superintendent will be provided technology devices by the District and be reimbursed for actual and necessary expenses incurred within the course and scope of his employment for travel and related expenses under the same terms as the current agreement. Similarly, the District will continue to pay for the Superintendent's membership and community services and professional organizations.*

President Pritchett lastly stated that this concludes the summary of the existing and proposed new material terms to the Superintendent salary contract. Complete copies of this are available from the District office upon request.

Public Comment:

Alison Lal

Daniel Darby

Mohammad Kashmiri

Michael Minnick

*Ingrid Hutchins
Sheley Lawson
Jean Seto
Janine Johnson
Holy Conway
Kara Synhorst
Bina Lefkowitz
Terrence Gladney
Casey Thompson
Shawnda Westly
Frank DeYoung
Shirley Toy
Anna Molander*

Board Comments:

President Pritchett said that, regarding the Superintendent's role in negotiation, there has been no change in either the contract language or the District's practice of having designated teams negotiate with our labor partners. The Board will continue to work with the Superintendent and his designated negotiation team members on all collective bargaining matters. President Pritchett said she is prepared to vote to approve the contract, and she presented her reasoning for doing so.

Member Murawski said she is excited that Superintendent Aguilar is as dedicated to the District as he is. She spoke of the many challenges in the District and acknowledged the Superintendent's work in addressing them.

Member Villa made a motion to approve the contract.

Member Phillips said that we know the District is in crisis, and what she wants to make sure that the Board understands, moving forward, is that a lot of the measurements the Board will be using should be firm in how they will be designed. She feels it is important to let constituents know that the Superintendent is being evaluated properly.

Vice President Garcia said she would like to build on Member Phillips comment by saying that, in terms of the evaluations, she feels they have been inadequate. Therefore, she would like to see an ad hoc committee formed to design an evaluation process. She would also like this to include the input and feedback of the community. Lastly, she commented on the tremendous needs of the District.

Second Vice President Rhodes said he also feels it is important to have District-wide community input.

Member Murawski seconded the motion to approve the contact which passed 5-2 with Second Vice President Rhodes and Member Phillips voting no. Superintendent Aguilar thanked the Board for their confidence in him.

9.2 2020-21 First Interim Revised Budget Approval and FCMAT Update (Rose Ramos)

Action

Chief Business Officer Rose Ramos, Assistant Superintendent of Budget Services Adrian Vargas, and Accounting Services Director Jessie Castillo presented. The team went over the financial reporting requirements, District fiscal status, changes that have happened since the adopted budget for 2021-22, multi-year projections, review of budget calendar, FCMAT matrix update, and COVID-19 funding sources.

Public Comment:

*Allison Lal
Daniel Darby
Linda Smith*

Board Comments:

Vice President Garcia thanked Ms. Ramos for including the five year multi-year projection as many one-time dollars go away in 2024. She also noted that expenditures will increase and that the economy is doing very well in California, so she is cautiously optimistic. Regarding enrollment, she asked how many students the District is projected to regain. Ms. Ramos explained that we are starting with a number of approximately 38,000 students due to a pre-pandemic yearly reduction estimate of 200 plus an additional 1,400. Vice President Garcia asked how transitional kindergarten is a part of this. Ms. Ramos and Mr. Vargas said this data is not yet included. Vice President Garcia said she is interested in hearing what the growth would be due to transitional kindergarten.

Vice President Garcia motioned to approve and Member Woo seconded. The motion passed unanimously.

9.3 Approve Fiscal Recovery Plan (Rose Ramos)

Action

Chief Business Officer Rose Ramos, Assistant Superintendent of Budget Services Adrian Vargas, and Accounting Services

Director Jessie Castillo presented. The team went over a history of the District's budget, 2021-22 budget update and multi-year projection, cash flow update, budget reductions to date, fiscal recovery plan overview, proposed fiscal recovery plan actions, and proposed fiscal recovery plan additional considerations.

Public Comment:

Mariah Cook

Mei Ngai

Allison Lal

Daniel Darby

Mohammad Kashmiri

Board Comments:

Vice President Garcia thanked Ms. Ramos for the presentation. She asked that in the future it be made clear that informational parts are informational. She is glad to see that the budget team is looking to find ways to move expenses to more allowable funds. She asked about savings due to vacancies and/or if additional unrestricted funds come to the District; she would like to see these savings go toward reducing the deficit and not be applied to new expenditures. She would like this to come to the Board for final decision and approval. Ms. Ramos said that it does come to the Board for final approval, and she said it would be highlighted. Vice President Garcia then asked to understand if the number of position authorized by the Board is separate from the position reduction due to the decline in enrollment. Ms. Ramos said that is correct.

Member Murawski said she wants to be clear that the Board is taking action on part I, II, and III of the Fiscal Recovery Plan, with part I being a fund shift and staffing adjustment to enrollment decline (and the staffing adjustment is already built into the budget). Ms. Ramos said that is correct. Member Murawski echoed comments from certificated and classified staff regarding the need to attract and retain staff. She feels there are not enough adults in the system. She noted that federal dollars are available to fund having more adults to take care of students and help them meet their potential. She asked how the \$7.9 million in staff reductions relates to this; she does not feel the District can afford to lose anyone.

Member Woo said that employees are not fundable in this way as there are restrictions.

Superintendent Aguilar spoke about the use of one-time funds.

Member Murawski clarified that applying federal funds savings to the deficit and applying any unrestricted general funds provided by the state to the deficit is part of what the Board is approving.

Vice President Garcia made a motion to approve the Fiscal Recovery Plan, and Second Vice President Rhodes seconded. The motion passed unanimously.

9.4 Approve Educator Effectiveness Block Grant (EEBG) (Rose Ramos, Christine Baeta, and Cancy McArn)

Action

Chief Business Officer Rose Ramos and Chief Human Resources Officer Cancy McArn presented. Ms. McArn presented on recruitment and retention focus.

*Public Comment:
Daniel Darby*

Board Comments:

Second Vice President Rhodes motioned to approve, and Member Villa seconded. The motion passed unanimously.

10.0 PUBLIC HEARING

10.1 Public Hearing: Second Reading of Revised Board Policy 6159, Individualized Education Plan (Geovanni Linares and Raoul Bozio)

Action

Director of Special Education Geovanni Linares presented on Board Policy 6159, Individualized Education Plan. He explained updates.

*Public Comment:
None*

Board Comments:

Second Vice President Rhodes motioned to approve, and Member Villa seconded. The motion passed unanimously.

10.2 Public Hearing: Second Reading of Proposed Board Policy 6159.2, Nonpublic, Nonsectarian School and Agency Services for Special Education (Geovanni Linares and Raoul Bozio)

Action

Director of Special Education Geovanni Linares presented on Board Policy 6159.2, Nonpublic, Nonsectarian School and Agency Services for Special Education. He explained updates.

Public Comment:

None

Board Comments:

Member Murawski motioned to approve, and Member Villa seconded. The motion passed unanimously.

11.0 COMMUNICATIONS

11.1 Employee Organization Reports:

Information

- *SCTA – No report given*
- *SEIU – Mohammad Kashmiri reported on behalf of SEIU*
- *TCS – No report given*
- *Teamsters – No report given*
- *UPE – No report given*

11.2 District Advisory Committees:

Information

- *Community Advisory Committee – No report given*
- *District English Learner Advisory Committee – No report given*
- *Local Control Accountability Plan/Parent Advisory Committee – Vanessa Girard reported on behalf of LCAP/PAC*
- *Student Advisory Council – No report given*
- *African American Advisory Board – Toni Loken reported on behalf of AAAB*

11.3 Superintendent’s Report (Jorge A. Aguilar)

Information

Superintendent Aguilar announced that Nutrition Services, in conjunction with the Sacramento Food Bank, will be hosting curbside food distribution events from 9:00 to 10:30 a.m. on December 20th and December 27th. Locations and other information is provided on the District website. Vaccination outreach will continue, and he provided dates and locations. He also congratulated the newly elected Board officers.

11.4 President’s Report (Christina Pritchett)

Information

President Pritchett thanked the Board for their confidence in re-electing her as Board President, and she congratulated the newly elected Board officers. She noted that there will be new seating arrangements at the dais in the new year which will include having Student Member Zhang sit next

to her. She requested that a discussion be had at an upcoming Board meeting on school safety. She would like to have roaming officers brought back and available for school events.

11.5 Student Member Report (Jacqueline Zhang)

Information

Student Member Zhang reported that she attended the California School Board Association conference virtually at the beginning of the month. She appreciates the change in dais seating arrangement that will happen beginning next year, and she noted also that this year has been difficult regarding school safety.

11.6 Information Sharing By Board Members

Information

Member Garcia shared that one million dollars from the state budget is now allocated for a state of the art golf facility center at Hiram Johnson High School. She also shared that work for a CTE program, similar to the one at Rosemont High School, will begin at Hiram Johnson High School as well. She requested meetings with District staff be held to make sure that the funds for these projects move as quickly as possible. She also noted, in light of public comments, how work is being done at school sites. She also attended the California School Board Association conference as a delegate earlier in the month and reported on that. In addition she attended a community outreach efforts workshop, and she requested that the Board think more about attending on a rotating basis. Lastly, she requested an update on school safety.

Member Phillips circled back on her original comment regarding school resource officers and said it's important for the Board to look into the safety of students and also the safety of black and brown students. Therefore, when this come to the agenda, she said she hopes the Board has a really good conversation about the emotional impact that school resource officers can have on black and brown students in schools.

Member Rhodes said that area five has been trying to reimagine school sites and that they have launched Project Activation Meadowview at Success Academy. He said they have been holding monthly activations in South Sacramento, and they now have a partnership with SMUD.

Member Murawski congratulated the newly elected Board officers and offered her assistance with any committees. She would like to see intentional effort around the Board planning calendar.

12.0 CONSENT AGENDA

Action

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

12.1 Items Subject or Not Subject to Closed Session:

- 12.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Rose F. Ramos)**

- 12.1b *Approve Personnel Transactions (Cancy McArn)*
- 12.1c *Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of November 2021 (Rose Ramos)*
- 12.1d *Approve Donations to the District for the Period of November 2021 (Rose Ramos)*
- 12.1e *Approve Resolution No. 3243: Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953 (Raoul Bozio)*
- 12.1f *Approve Annual Developer Fees Report for Fiscal Year Ending June 30, 2021 (Rose Ramos)*
- 12.1g *Approve Minutes of the November 4, 2021, Board of Education Meeting (Jorge A. Aguilar)*

President Pritchett asked for a motion to adopt the Consent Agenda. A motion was made to approve by Second Vice President Rhodes and seconded by Member Woo. The Board voted unanimously to adopt the Consent Agenda.

Public Comment was given on Item 12.1e by Terrence Gladney.

13.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

Receive Information

- 13.1 *Business and Financial Information:*
 - *Purchase Order for the Period of October 15, 2021, through November 14, 2021 (Rose Ramos)*
 - *Enrollment and Attendance Report, Month 2 (Rose Ramos)*

The Business and Financial Information/Reports were received by President Pritchett.

14.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *January 13, 2022 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *February 3, 2022 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Annual Organizational and Workshop Meeting*

15.0 ADJOURNMENT

President Pritchett asked for a motion to adjourn the meeting in the memory of Teri Vigil from the California School Board Association; a motion was made by Member Murawski and seconded by Member Phillips. The motion was passed unanimously, and the meeting adjourned at 12:19 a.m.

Jorge A. Aguilar, Superintendent and Board Secretary

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 00000

Meeting Date: February 1, 2020

Subject: Resolution No. 3248: Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953

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

Division: Legal

Recommendation: Approval of Resolution 3248 Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953

Background/Rationale: In response to the COVID-19 Pandemic, Governor Newsom signed AB 680 into law, amending certain provisions in the Ralph M. Brown Act (Brown Act) allowing public agencies to continue conducting remote virtual meetings during a state of emergency, without the need to comply with all of the Brown Act's teleconferencing prerequisites, so long as certain requirements are met. Specifically, public agencies must make specific findings, every 10 days, and must ensure conditions related to public participation are satisfied.

Consistent with Government code section 54953, on September 17, 2020, the Board adopted Resolution 3248, finding that meeting in person could present imminent risks to the health or safety of attendees. At the October 15, November 12, December 10, 2020, and January 14, 2021 Board meetings, the Board adopted subsequent resolutions, finding after reconsidering the state of emergency, that the current circumstances meet the requirements of AB 680 and Government Code section 54953 for the Board to continue conducting meetings remotely.

Financial Considerations: None

LCAP Goal(s): Operational Excellence

Documents Attached:

- Resolution 3248

Estimated Time of Presentation: 15
Submitted by: Alexis Rincon, Legal Analyst
Approved by: Corie Aquilar, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 3248 AUTHORIZING THE CONTINUED USE OF REMOTE
TELECONFERENCING PROVISIONS (AB 361)**

WHEREAS, the Governing Board of the Sacramento City Unified School District (“Governing Board”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

WHEREAS, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

WHEREAS, the Governing Board recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

WHEREAS, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

WHEREAS, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, in order for the Governing Board to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the Governing Board to conduct teleconferenced meetings for a period of thirty (30) days; and

WHEREAS, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

WHEREAS, the Governing Board previously adopted Resolution Number 3230 on September 30, 2021, and has since continued to find at least every thirty (30) days, that the requisite conditions exist to conduct remote teleconference meetings in accordance with Government Code section 54953(e); and

WHEREAS, the Governing Board is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment; and

WHEREAS, as a condition of the continued use of the provisions found in Government Code section 54953(e), the Governing Board must reconsider the circumstances of the state of emergency and find that either it continues to directly impact the ability of the members to meet safely in person, and/or state or local officials continue to impose or recommend measures to promote social distancing.

NOW THEREFORE, BE IT RESOLVED, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

BE IT FURTHER RESOLVED, that the Governing Board has reconsidered the circumstances of the state of emergency and finds that the state of emergency continues to directly impact the ability of members to meet safely in person.

BE IT FURTHER RESOLVED, that the actions taken by the Governing Board through this Resolution may be applied to all District committees governed by the Brown Act unless otherwise desired by that committee.

BE IT FURTHER RESOLVED, the Governing Board authorizes the Superintendent or their designee(s) to take all actions necessary to continue to conduct Governing Board meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution, after which the Governing Board will reconsider the circumstances of the state of emergency.

PASSED AND ADOPTED by the Sacramento City Unified School District Governing Board on this 3 day of February 2022, by the following vote:

AYES: ____

NOES: ____

ABSTAIN: ____

ABSENT: ____

ATTESTED TO:

Christina Pritchett
President of the Board of Education

Jorge A. Aguilar
Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	GENERAL EDUCATION			Special Education Grades K-6	TOTAL MONTH END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Kdgn	Grades 1-3	Grades 4-6				2021-2022 Actual Attendance	Cum Attd Days /55 2021-2022	PERCENTAGE 2021-2022
A M Winn Elementary K-8 Waldorf	45	129	122	12	308	89.74%	274.49	88.32%	
Abraham Lincoln El	76	212	220	1	509	91.01%	456.69	89.81%	
Alice Birney Waldorf-Inspired K8	70	143	162	1	376	92.28%	353.84	93.98%	
Bret Harte Elementary	24	61	76	28	189	87.09%	161.40	87.28%	
Caleb Greenwood	82	221	183	2	488	94.00%	458.04	94.92%	
Camellia Basic Elementary	67	159	175	6	407	94.12%	379.69	93.82%	
Capital City School	72	261	285	3	621	96.78%	506.46	96.90%	
Caroline Wenzel Elementary	30	79	96	32	237	89.37%	213.18	89.54%	
Cesar Chavez ES	0	0	355	7	362	93.06%	330.02	92.53%	
Crocker/Riverside Elementary	93	251	249	0	593	94.84%	563.38	95.22%	
David Lubin Elementary	75	186	193	22	476	93.36%	429.49	91.97%	
Earl Warren Elementary	39	176	181	11	407	92.42%	371.40	92.29%	
Edward Kemble Elementary	127	371	0	7	505	90.87%	449.82	89.90%	
Elder Creek Elementary	78	313	316	0	707	93.31%	660.91	92.81%	
Ethel I Baker Elementary	74	260	278	1	613	89.88%	541.07	88.61%	
Ethel Phillips Elementary	47	188	167	5	407	90.76%	363.46	89.79%	
Father Keith B Kenny K-8 School	23	103	124	18	268	85.62%	232.09	85.17%	
Genevieve Didion Elementary	53	198	196	0	447	95.43%	426.07	95.68%	
Golden Empire Elementary	59	199	243	12	513	93.85%	486.51	93.87%	
H W Harkness Elementary	50	101	129	1	281	89.27%	248.06	89.49%	
Hollywood Park Elementary	39	92	99	29	259	89.76%	232.53	89.20%	
Home/Hospital	4	19	29	14	66	100.00%	14.48	100.00%	
Hubert H. Bancroft Elementary	81	162	158	13	414	86.71%	363.49	87.64%	
Isador Cohen Elementary	25	110	111	27	273	93.79%	254.06	92.04%	
James W Marshall Elementary	45	143	133	22	343	92.28%	312.84	91.19%	
John Bidwell Elementary	41	119	88	3	251	89.87%	223.64	92.22%	
John Cabrillo Elementary	34	104	121	28	287	90.70%	263.11	89.52%	
John D Sloat Elementary	40	93	91	7	231	89.00%	211.66	90.09%	
John H. Still K-8	48	212	257	8	525	90.57%	472.51	90.34%	
John Morse Therapeutic Center	0	0	0	20	20	85.44%	16.22	84.63%	
Leataata Floyd Elementary	24	112	131	12	279	85.09%	236.93	85.26%	
Leonardo da Vinci K - 8 School	116	286	269	18	689	94.35%	646.24	93.96%	
Mark Twain Elementary	24	108	98	22	252	92.53%	227.16	90.75%	
Martin Luther King Jr Elementary	37	122	109	25	293	91.34%	261.22	89.42%	
Matsuyama Elementary	69	190	211	1	471	95.14%	445.56	93.72%	
Nicholas Elementary	62	227	240	5	534	90.32%	484.69	89.75%	
O W Erlewine Elementary	43	114	100	20	277	87.65%	239.66	89.76%	
Oak Ridge Elementary	72	189	202	3	466	90.20%	424.73	89.83%	
Pacific Elementary	110	282	294	0	686	88.35%	600.73	89.11%	
Parkway Elementary School	46	192	193	15	446	87.48%	387.55	86.76%	
Peter Burnett Elementary	48	168	182	14	412	91.56%	354.40	89.93%	
Phoebe A Hearst Elementary	96	281	265	1	643	96.05%	614.73	95.82%	
Pony Express Elementary	36	144	170	12	362	93.38%	337.00	93.40%	
Rosa Parks K-8 School	43	121	138	7	309	90.71%	276.29	90.40%	
Sequoia Elementary	58	158	173	11	400	90.04%	357.46	88.86%	
Success Academy K-8	0	0	1	0	1	78.95%	0.95	71.23%	
Susan B Anthony Elementary	51	124	135	1	311	95.38%	296.51	94.85%	
Sutterville Elementary	44	183	173	7	407	94.77%	384.09	94.68%	
Tahoe Elementary	53	94	93	32	272	89.44%	243.35	89.78%	
Theodore Judah Elementary	73	160	171	14	418	94.07%	388.51	93.73%	
Washington Elementary	59	127	117	14	317	90.64%	283.44	90.06%	
William Land Elementary	48	163	155	0	366	91.87%	334.27	91.57%	
Woodbine Elementary	41	129	96	26	292	88.09%	248.51	88.33%	
TOTAL ELEMENTARY SCHOOLS	2,794	8,339	8,553	600	20,286	91.76%	18,344.52	91.43%	
Change from prior month					-4	40			

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	GENERAL EDUCATION			Special Education Grades 7-8	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Grade 7	Grade 8	Total Grades 7-8			2021-2022 Actual Attendance	Cum Attd Days/55	PERCENTAGE 2021-2022
							2021-2022	
A M Winn Elementary K-8 Waldorf	37	23	60	1	61	90.48%	54.96	89.15%
Albert Einstein MS	318	309	627	24	651	92.53%	607.06	92.17%
Alice Birney Waldorf-Inspired K8	58	58	116	0	116	93.47%	110.04	94.49%
California MS	385	382	767	17	784	91.82%	727.80	92.16%
Capital City School	71	105	176	1	177	66.17%	94.35	65.42%
Fern Bacon MS	333	316	649	39	688	90.91%	627.58	91.45%
Genevieve Didion Elementary	52	46	98	1	99	97.59%	97.82	96.97%
Home/Hospital	21	21	42	2	44	100.00%	7.32	100.00%
John H. Still K-8	120	94	214	18	232	92.39%	216.27	91.89%
John Morse Therapeutic Center	0	0	0	16	16	84.54%	13.47	85.76%
Kit Carson IB Academy	170	175	345	21	366	89.20%	326.35	89.36%
Leonardo da Vinci K - 8 School	59	62	121	13	134	96.44%	127.66	94.94%
Martin Luther King Jr Elementary	29	22	51	0	51	92.97%	46.69	91.62%
Rosa Parks K-8 School	208	201	409	26	435	90.93%	391.44	89.75%
Sam Brannan MS	139	143	282	37	319	89.86%	296.98	91.85%
School of Engineering and Science	97	124	221	1	222	93.12%	209.24	93.87%
Success Academy K-8	3	4	7	0	7	84.09%	3.13	86.43%
Sutter MS	516	547	1,063	28	1,091	95.23%	1038.44	95.40%
Will C Wood MS	315	310	625	51	676	92.74%	620.44	92.36%
TOTAL MIDDLE SCHOOLS	2,931	2,942	5,873	296	6,169	91.71%	5,617.01	91.88%

Change from prior month	1	10
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 TRADITIONAL SCHOOLS

HIGH SCHOOLS	GENERAL EDUCATION					Total Grade 9-12	Special Education Grades 9-12	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12					2021-2022 Actual Attendance	Cum Attd Days/55 2021-2022	PERCENTAGE 2021-2022
Arthur A. Benjamin Health Prof	0	44	57	50	41	192	16	208	88.28%	182.36	89.53%	
C K McClatchy HS	0	634	570	535	530	2,269	83	2,352	90.11%	2083.22	90.12%	
Capital City School	0	71	108	121	149	449	1	450	79.74%	336.04	84.73%	
Hiram W Johnson HS	0	442	456	372	420	1,690	173	1,863	87.13%	1598.65	87.13%	
Home/Hospital	0	14	25	12	16	67	11	78	100.00%	19.18	100.00%	
John F Kennedy HS	0	423	509	470	459	1,861	128	1,989	90.15%	1801.29	91.03%	
Kit Carson 7-12	0	84	62	31	29	206	0	206	93.78%	196.93	94.09%	
Luther Burbank HS	0	376	380	358	330	1,444	150	1,594	87.00%	1402.60	88.10%	
Rosemont HS	0	369	360	361	257	1,347	112	1,459	89.73%	1325.95	90.28%	
School of Engineering and Science	0	107	80	77	54	318	0	318	92.37%	299.55	93.80%	
West Campus HS	0	221	206	191	213	831	0	831	96.48%	808.02	97.11%	
TOTAL HIGH SCHOOLS	179	2,785	2,813	2,578	2,498	10,853	674	11,527	89.03%	10,186.73	89.82%	

Change from prior month	-3	-58
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2021-2022 Actual Attendance	Cum Attd Days/55	PERCENTAGE 2021-2022
			2021-2022	
ELEMENTARY	20,286	91.76%	18,345	91.43%
MIDDLE	6,169	91.71%	5,617	91.88%
HIGH SCHOOL	11,527	89.03%	10,187	89.82%
TOTAL ALL DISTRICT SEGMENTS	37,982	90.93%	34,148	91.01%

Total Non-Public Schools as of 12/13/21	274
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Non-Public change from prior month	6
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	HOURS EARNED			2021-2022 CUMULATIVE ADA		
		CONCURRENT	OTHER	TOTAL	CONCURRENT	OTHER	TOTAL
A. Warren McClaskey Adult Center	226	0	3,723.25	3,723.25	0	40.07	40.07
Charles A. Jones Career & Education Center	345	0	9,122.25	9,122.25	0	135.05	135.05
TOTAL ADULT EDUCATION	571	0	12,845.50	12,845.50	0	175.12	175.12

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	REGULAR CLASS ENROLLMENT							TOTAL REGULAR
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	
A M Winn Elementary K-8 Waldorf	45	43	47	39	42	42	38	296
Abraham Lincoln El	76	66	70	76	84	68	68	508
Alice Birney Waldorf-Inspired K8	70	47	48	48	52	51	59	375
Bret Harte Elementary	24	27	9	25	18	26	32	161
Caleb Greenwood	82	69	69	83	64	65	54	486
Camellia Basic Elementary	67	49	48	62	62	54	59	401
Capital City School	72	79	97	85	95	98	92	618
Caroline Wenzel Elementary	30	27	32	20	27	44	25	205
Cesar Chavez ES	0	0	0	0	125	124	106	355
Crocker/Riverside Elementary	93	85	86	80	86	79	84	593
David Lubin Elementary	75	65	60	61	63	66	64	454
Earl Warren Elementary	39	62	55	59	49	66	66	396
Edward Kemble Elementary	127	117	132	122	0	0	0	498
Elder Creek Elementary	78	95	105	113	107	107	102	707
Ethel I Baker Elementary	74	94	93	73	91	86	101	612
Ethel Phillips Elementary	47	63	64	61	54	54	59	402
Father Keith B Kenny K-8 School	23	26	31	46	36	56	32	250
Genevieve Didion Elementary	53	73	63	62	69	65	62	447
Golden Empire Elementary	59	61	60	78	76	75	92	501
H W Harkness Elementary	50	28	33	40	48	42	39	280
Hollywood Park Elementary	39	28	28	36	39	29	31	230
Home/Hospital	4	7	5	7	8	12	9	52
Hubert H. Bancroft Elementary	81	55	57	50	41	67	50	401
Isador Cohen Elementary	25	42	27	41	36	36	39	246
James W Marshall Elementary	45	47	42	54	43	42	48	321
John Bidwell Elementary	41	47	42	30	32	26	30	248
John Cabrillo Elementary	34	28	38	38	35	44	42	259
John D Sloat Elementary	40	23	38	32	40	24	27	224
John H. Still K-8	48	60	68	84	75	92	90	517
John Morse Therapeutic Center	0	0	0	0	0	0	0	0
Leataata Floyd Elementary	24	44	39	29	42	41	48	267
Leonardo da Vinci K - 8 School	116	93	95	98	92	94	83	671
Mark Twain Elementary	24	37	34	37	33	32	33	230
Martin Luther King Jr Elementary	37	41	45	36	29	50	30	268
Matsuyama Elementary	69	58	65	67	70	64	77	470
Nicholas Elementary	62	69	71	87	73	83	84	529
O W Erlewine Elementary	43	38	33	43	32	28	40	257
Oak Ridge Elementary	72	51	70	68	54	75	73	463
Pacific Elementary	110	88	103	91	110	93	91	686
Parkway Elementary School	46	56	72	64	67	66	60	431
Peter Burnett Elementary	48	64	55	49	60	59	63	398
Phoebe A Hearst Elementary	96	94	93	94	87	90	88	642
Pony Express Elementary	36	46	44	54	61	51	58	350
Rosa Parks K-8 School	43	45	40	36	42	46	50	302
Sequoia Elementary	58	62	48	48	50	64	59	389
Success Academy K-8	0	0	0	0	0	0	1	1
Susan B Anthony Elementary	51	41	37	46	44	36	55	310
Sutterville Elementary	44	57	63	63	66	51	56	400
Tahoe Elementary	53	28	43	23	31	29	33	240
Theodore Judah Elementary	73	46	54	60	63	59	49	404
Washington Elementary	59	48	44	35	39	49	29	303
William Land Elementary	48	61	45	57	49	58	48	366
Woodbine Elementary	41	43	43	43	33	32	31	266
TOTAL	2,794	2,723	2,783	2,833	2,824	2,890	2,839	19,686

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	308	1,996	15,097	17,093	88.32%
Abraham Lincoln El	509	2,849	25,118	27,967	89.81%
Alice Birney Waldorf-Inspired K8	376	1,247	19,461	20,708	93.98%
Bret Harte Elementary	189	1,294	8,877	10,171	87.28%
Caleb Greenwood	488	1,348	25,192	26,540	94.92%
Camellia Basic Elementary	407	1,376	20,883	22,529	93.82%
Capital City School	621	890	27,855	28,745	96.90%
Caroline Wenzel Elementary	237	1,370	11,725	13,095	89.54%
Cesar Chavez ES	362	1,466	18,151	19,617	92.53%
Crocker/Riverside Elementary	593	1,556	30,986	32,542	95.22%
David Lubin Elementary	476	2,063	23,622	25,685	91.97%
Earl Warren Elementary	407	1,707	20,427	22,134	92.29%
Edward Kemble Elementary	505	2,780	24,740	27,520	89.90%
Elder Creek Elementary	707	2,814	36,350	39,164	92.81%
Ethel I Baker Elementary	613	3,825	29,759	33,584	88.61%
Ethel Phillips Elementary	407	2,272	19,990	22,262	89.79%
Father Keith B Kenny K-8 School	268	2,223	12,765	14,988	85.17%
Genevieve Didion Elementary	447	1,057	23,434	24,491	95.68%
Golden Empire Elementary	513	1,747	26,758	28,505	93.87%
H W Harkness Elementary	281	1,602	13,643	15,245	89.49%
Hollywood Park Elementary	259	1,548	12,789	14,337	89.20%
Home/Hospital	66	0	796.25	796.25	100.00%
Hubert H. Bancroft Elementary	414	2,820	19,992	22,812	87.64%
Isador Cohen Elementary	273	1,208	13,973	15,181	92.04%
James W Marshall Elementary	343	1,662	17,206	18,868	91.19%
John Bidwell Elementary	251	1,038	12,300	13,338	92.22%
John Cabrillo Elementary	287	1,695	14,471	16,166	89.52%
John D Sloat Elementary	231	1,281	11,641	12,922	90.09%
John H. Still K-8	525	2,780	25,988	28,768	90.34%
John Morse Therapeutic Center	20	162	892	1,054	84.63%
Leataata Floyd Elementary	279	2,253	13,031	15,284	85.26%
Leonardo da Vinci K - 8 School	689	2,285	35,543	37,828	93.96%
Mark Twain Elementary	252	1,273	12,494	13,767	90.75%
Martin Luther King Jr Elementary	293	1,700	14,367	16,067	89.42%
Matsuyama Elementary	471	1,641	24,506	26,147	93.72%
Nicholas Elementary	534	3,046	26,658	29,704	89.75%
O W Erlewine Elementary	277	1,503	13,181	14,684	89.76%
Oak Ridge Elementary	466	2,645	23,360	26,005	89.83%
Pacific Elementary	686	4,038	33,040	37,078	89.11%
Parkway Elementary School	446	3,252	21,315	24,567	86.76%
Peter Burnett Elementary	412	2,182	19,492	21,674	89.93%
Phoebe A Hearst Elementary	643	1,475	33,810	35,285	95.82%
Pony Express Elementary	362	1,309	18,535	19,844	93.40%
Rosa Parks K-8 School	309	1,614	15,196	16,810	90.40%
Sequoia Elementary	400	2,465	19,660	22,125	88.86%
Success Academy K-8	1	21	52	73	71.23%
Susan B Anthony Elementary	311	886	16,308	17,194	94.85%
Sutterville Elementary	407	1,186	21,125	22,311	94.68%
Tahoe Elementary	272	1,524	13,384	14,908	89.78%
Theodore Judah Elementary	418	1,430	21,368	22,798	93.73%
Washington Elementary	317	1,721	15,589	17,310	90.06%
William Land Elementary	366	1,693	18,385	20,078	91.57%
Woodbine Elementary	292	1,806	13,668	15,474	88.33%
TOTAL	20,286	94,624	1,008,948	1,103,572	91.43%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 CUMULATIVE TOTAL ABSENCES

MIDDLE	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	61	368	3,023	3,391	89.15%
Albert Einstein MS	651	2,838	33,388	36,226	92.17%
Alice Birney Waldorf-Inspired K-8	116	353	6,052	6,405	94.49%
California MS	784	3,406	40,029	43,435	92.16%
Capital City School	177	2,743	5,189	7,932	65.42%
Fern Bacon MS	688	3,228	34,517	37,745	91.45%
Genevieve Didion K-8	99	168	5,380	5,548	96.97%
Home/Hospital	44	0	402.50	402.50	100.00%
John H. Still K-8	232	1,050	11,895	12,945	91.89%
John Morse Therapeutic Center	16	123	741	864	85.76%
Kit Carson 7-12	366	2,137	17,949	20,086	89.36%
Leonardo da Vinci K - 8 School	134	374	7,021	7,395	94.94%
Martin Luther King Jr K-8	51	235	2,568	2,803	91.62%
Rosa Parks K-8 School	435	2,460	21,529	23,989	89.75%
Sam Brannan MS	319	1,449	16,334	17,783	91.85%
School of Engineering and Science	222	751	11,508	12,259	93.87%
Success Academy K-8	7	27	172	199	86.43%
Sutter MS	1,091	2,756	57,114	59,870	95.40%
Will C Wood MS	676	2,824	34,124	36,948	92.36%
TOTAL	6,169	27,290	308,936	336,226	91.88%

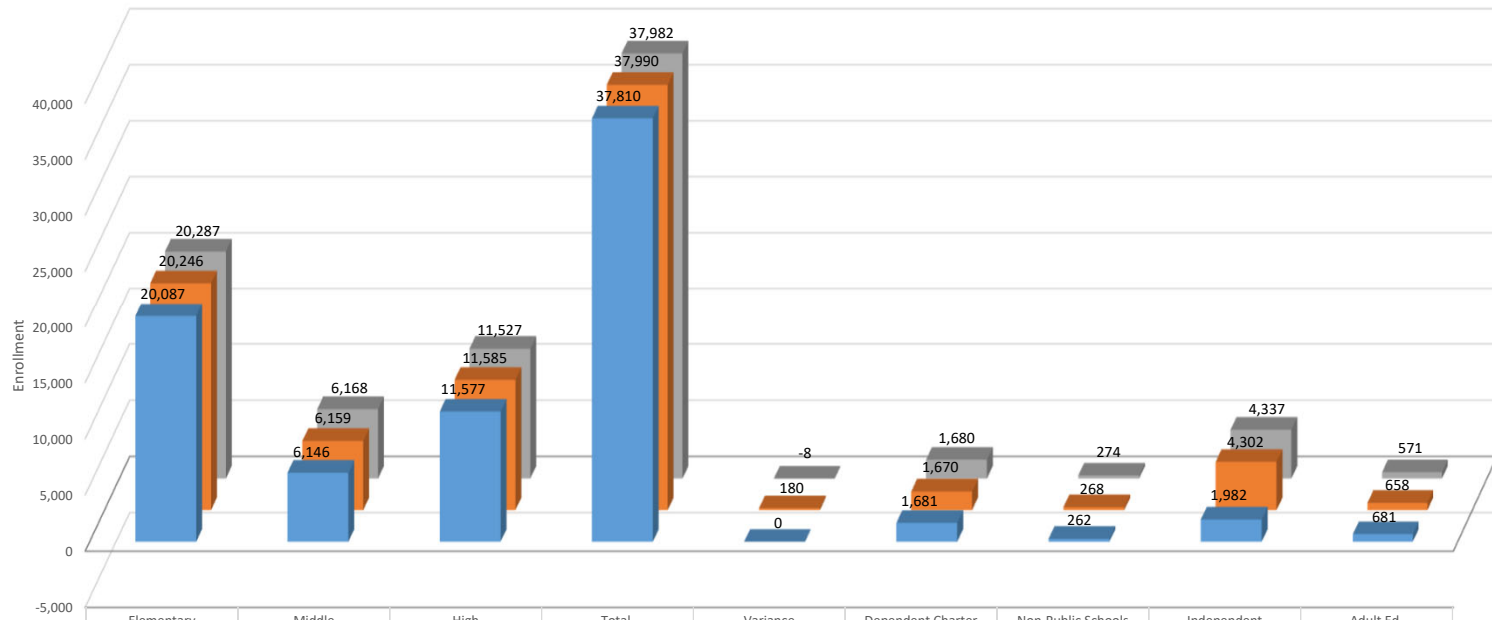
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 3, ENDING FRIDAY, NOVEMBER 19, 2021
 CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	179	2,346	7,312	9,658	75.71%
Arthur A. Benjamin Health Prof	208	1,173	10,030	11,203	89.53%
C K McClatchy HS	2,352	12,567	114,577	127,144	90.12%
Capital City School	450	3,332	18,482	21,814	84.73%
Hiram W Johnson HS	1,863	12,983	87,926	100,909	87.13%
Home/Hospital	78	0	1,054.75	1,054.75	100.00%
John F Kennedy HS	1,989	9,766	99,071	108,837	91.03%
Kit Carson 7-12	206	680	10,831	11,511	94.09%
Luther Burbank HS	1,594	10,420	77,143	87,563	88.10%
Rosemont HS	1,459	7,856	72,927	80,783	90.28%
School of Engineering and Science	318	1,089	16,475	17,564	93.80%
West Campus HS	831	1,322	44,441	45,763	97.11%
TOTAL	11,527	63,534	560,270	623,804	89.82%

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
TOTAL ALL SCHOOLS	37,982	185,448	1,878,154	2,063,602	91.01%

	Students in Non Public Schools	Total Enrollment	ADA	ADA %	% Change
2020-21 Actual		38,404	0	0.00%	No ADA Reporting
2021-2022 Projected		39,496	0	0.00%	
Month 01	262	37,810	34,038	91.23%	
Month 02	268	37,990	34,092	91.05%	-0.18%
Month 03	274	37,982	34,148	91.01%	-0.04%

Monthly Attendance



	Elementary	Middle	High	Total	Variance	Dependent Charter	Non-Public Schools	Independent Charter	Adult Ed.
■ Month 1 9/24/2021	20,087	6,146	11,577	37,810	0	1,681	262	1,982	681
■ Month 2 10/22/2021	20,246	6,159	11,585	37,990	180	1,670	268	4,302	658
■ Month 3 11/19/2021	20,287	6,168	11,527	37,982	-8	1,680	274	4,337	571