BOARD OF EDUCATION MEETING AND WORKSHOP

Sacramento City Unified School District | Putting Children First

Thursday, March 17, 2022
4:00 p.m. Closed Session
6:30 p.m. Open Session

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

AGENDA

2021/22-26

Allotted Time

4:00 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/BoardMeetingMar17; 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 (OAH Case 2022030207)

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

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

3.4 Government Code 54956.8—Conference with Real Property Negotiators:
Property: 2718 G Street, Sacramento, CA
Agency Negotiator: Superintendent or designee
Negotiating Parties: SCUSD and Mogavero/Bardis Homes
Under Negotiation: Price and Terms

3.5 Government Code 54957 – Public Employee Appointment
a) Chief Communications Officer
b) Principal, Caleb Greenwood Elementary School
c) Principal, Golden Empire Elementary School
d) Principal, Leataata Floyd Elementary School

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

4.1 The Pledge of Allegiance

4.2 Broadcast Statement

4.3 Stellar Student – Newnarin Saetern, a Sophomore from Hiram Johnson High School, to be introduced by Vice President Garcia

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

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

6:45 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/BoardMeetingMar17; 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.

7:00 p.m. ***8.0 SPECIAL PRESENTATION***

8.1 Resolution No. 3259: Recognition of Women's History Month, March 2022 (Christina Pritchett)

Action
5 minute presentation
5 minute discussion
(Roll Call Vote)

8.2 Update on Mandatory COVID-19 Vaccine for Eligible, Non-Exempt Students and Staff (Bob Lyons and Victoria Flores)

Information
15 minute presentation
20 minute discussion

8.3 Second Interim Budget Report and FCMAT Update (Rose Ramos)

Information
15 minute presentation
30 minute discussion

8.4 Resolution No. 3260: A Resolution of the Board of Education of the Sacramento City Unified School District, Sacramento County, California, Authorizing The Issuance Of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election Of 2020 (Measure H) 2022 Series A, And Actions Related Thereto to be Issued by the County of Sacramento on Behalf of the Sacramento City Unified School District (Rose Ramos)

Information
5 minute presentation
5 minute discussion

8.5 Resolution No. 3261: A Resolution Of The Board Of Education Of The Sacramento City Unified School District, Sacramento County, California, Authorizing The Issuance Of Sacramento City Unified School District (Sacramento County, California) 2022 General Obligation Refunding Bonds in the amount of $65,000,000 to be Issued by the Sacramento City Unified School District (Rose Ramos)

Information
5 minute presentation
5 minute discussion

8.6 Resolution No. 3262: Resolution Of The Board Of Education Of The Sacramento City Unified School District Entering Election Results Into The Minutes And Certifying To The Board Of Supervisors Of Sacramento County All

Information
5 minute presentation
5 minute discussion

Proceedings In The March 3, 2020 General Obligation Bond Election (Rose Ramos)

8.7 Resolution No. 3263: Resolution Establishing A General Obligation Bond Citizens' Oversight Committee and Approving By-Laws and Guidelines for Conduct of the Committee (Rose Ramos) — ***Information*** *5 minute presentation* *5 minute discussion*

9:10 p.m. ***9.0 COMMUNICATIONS***

9.1 Employee Organization Reports: — ***Information*** *15 minutes*

- *SCTA*

10.0 PUBLIC HEARING

9:25 p.m. *10.1 Grades K-5 Science Instructional Materials Adoption (Erin Hanson and Matt Callman)* — ***Action*** *5 minute presentation* *5 minute discussion* ***(Roll Call Vote)***

9:35 p.m. ***11.0 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.

11.1 <u>Items Subject or Not Subject to Closed Session</u>:

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

11.1b Approve Personnel Transactions (Cancy McArn)

11.1c Approve Donations to the District for the Period of February 1 – February 31, 2022 (Rose Ramos)

11.1d Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of February 1 – 28, 2022 (Rose Ramos)

11.1e Approve Resolution No. 3257: St. Hope Public School (PS7) Modernization Project Mitigated Negative Declaration (MND) (Rose Ramos and Nathaniel Browning)

11.1f Approve Minutes of the February 17, 2022, Board of Education Meeting (Jorge A. Aguilar)

11.1g Approve Retention of Two Additional Firms for the Architectural Services Pool in Response to Request for Qualifications (Rose Ramos)

11.1h Approve Resolution No. 3264: Authorizing Continued Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953 (Anne Collins)

9:37 p.m. ***12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS*** ***Receive Information***

12.1 Business and Financial Information:

- *Purchase Order for the Period of January 15, 2022, through February 14, 2022 (Rose Ramos)*
- *Enrollment and Attendance Report for Month 5 Ending Friday, January 28, 2022 (Rose Ramos)*

9:40 p.m. ***13.0 FUTURE BOARD MEETING DATES / LOCATIONS***

- ✓ *April 7, 2022 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *April 21, 2022 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

9:45 p.m. ***14.0 ADJOURNMENT***

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.1

Meeting Date: March 17, 2022

Subject: Resolution No. 3259: Recognition of National Women's History Month, March 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. 3259: National Women's History Month for March 2022.

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

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:
1. Resolution No. 3259

Estimated Time of Presentation: 5 minutes
Submitted by: Christina Pritchett, Board President
Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

RESOLUTION NO. 3259

RECOGNITION OF NATIONAL WOMEN'S HISTORY MONTH, MARCH 2022

WHEREAS, the advocacy efforts of the National Women's History Project (NWHP) led to an annual observance of Women's History Month, which highlights the contributions of women to events in history and contemporary society and is celebrated during March in the United States, the United Kingdom, and Australia;

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

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

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

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

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

WHEREAS, women have been visionaries in championing peace and nonviolence in their homes, schools, communities, nationally, and abroad;

WHEREAS, women have rejected violence as counterproductive and stressed the need to restore respect, establish justice, and reduce the causes of conflict as the surest way to peace;

WHEREAS, from legal defense and public education to direct action and civil disobedience, women have expanded the American tradition of using inclusive, democratic and active means to reduce violence, achieve peace, and promote the common good;

WHEREAS, Sacramento City Unified School District and its partners invest in the empowerment of our young women through everyday lesson plans as well as additional programs.

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education celebrates the month of March as Women's History Month.

BE IT FURTHER RESOLVED, that the Superintendent call upon all Sacramento City Unified School District families to join the UN Women call to "Step it Up for Gender Equality: Planet 50/50 by 2030."

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 17th day of March, 2022, by the following vote:

A YES: ___
NOES: ____
ABSTAIN: ____
ABSENT: ____

ATTESTED TO:

Christina Pritchett	Jorge A. Aguilar
President of the Board of Education	Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.2

Meeting Date: March 17, 2022

Subject: **Update of 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: N/A

Background/Rationale: The purpose of this item is to provide an update on the implementation of the Board resolution presented at the October 12, 2021 Board meeting requiring COVID-19 vaccinations for eligible, nonexempt 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: N/A

Estimated Time of Presentation: 15 minutes
Submitted by: Victoria Flores, Director III, Student Support and Health Services
Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.3

Meeting Date: March 17, 2022

Subject: Second Interim Budget Report and FCMAT Update

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

Division: Business Services

Recommendation: Approve the 2021-22 Second Interim Financial Report with a Qualified Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations. This is the second of three interim financial reports presented to the Board of Education for the 2021-22 fiscal year. The report provides financial information as of January 31, 2022, projections for the remaining 2021-22 fiscal year and multi-year projections for 2022-23 and 2023-24 fiscal years.

Financial Considerations: The 2021-22 Second Interim Financial Report projects that the district is deficit spending in fiscal year 2023-24 but will meet the required 2% Reserve for Economic Uncertainty, as well as the additional 3% as part of Board Policy 3100 which requires a minimum reserve of 5% for economic uncertainty, for all three fiscal years.

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

Documents Attached:
1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2021-22 Second Interim Financial Report

Estimated Time: 15 Minutes
Submitted by: Rose Ramos, Chief Business and Operations Officer
Adrian Vargas, Assistant Superintendent, Business Services
Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

2021-22 Second Interim Financial Report

March 17, 2022

I. OVERVIEW/HISTORY

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report reflects actual financial activity for the period of July 1st through January 31st, 2022 and projects financial activity through June 30th, 2022. The Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county offices of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets. This is the second of the interim financial reports presented to the Governing Board for the 2021-22 fiscal year.

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

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of March 17, 2022:

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

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

II. Driving Governance

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

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

III. Goals, Objectives and Measures

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

IV. Major Initiatives

- Use the Second Interim Financial Report information to guide budget development for FY 2022-23 and 2023-24.
- Continue to work with the Fiscal Advisor and staff to implement FCMAT's recommendations.

V. 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 progress is made towards achieving a balanced Adopted Budget is in place on or before July 1, 2022.

VI. Lessons Learned/Next Steps

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to monitor the District and state fiscal health.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2021-22 Second Interim Financial Report

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

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

Changes Since First Interim Reporting: Per the Department of Finance bulletins, forecasted revenues significantly improved since the 2021-22 state enacted budget, which translated to increased general fund revenue projections of approximately $28.7 billion from 2020-21 through 2022-23. The increased revenue projections resulted in the 2020-21 Proposition 98 guarantee increasing by $2.5 billion and the 2021-22 Proposition 98 guarantee increasing by $5.4 billion that lead to a combined three-year increase of approximately $16.1 billion from the 2021-22 enacted state budget and 2021 Budget Act. The Proposition 98 guarantee for 2022-23 is $102 billion, which is up by $8.2 billion from the 2021 Budget Act. While Proposition 98 funding is determined by the Test 1 formula (38.01% of state general fund revenues), the 2022-23 Governor's proposal increases that percentage to 38.35% (approximate increase of $640 million) to accommodate increased transitional kindergarten (TK) enrollment. An additional $383 million is also proposed in order to add a classroom instructor to every TK class. Lastly, deposits into the Public School System Stabilization Account are estimated to total $6.74 billion, which is an increase of $2.2 billion above the amount presented in the 2021 Budget Act.

Local Control Funding Formula (LCFF): The budget proposes a cost-of-living-adjustment (COLA) of 5.33% to the LCFF resulting in total LCFF funding increasing to $70.5 billion. Illustrated below is a comparison of the projected LCFF COLAs from the May Revision, which LEAs used to develop their initial 2021-22 budget though the latest economic indicators:

Description	2021-22	2022-23	2023-24
LCFF COLAs (May Revision)	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
LCFF COLAs (Enacted Budget)	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
LCFF COLAs (22-23 Gov. Proposal)	5.07% (Includes 20-21 2.31% COLA + 1%)	5.33%	3.61%

In addition to the increased COLAs for 2022-23 and 2023-24, the Governor's proposal includes $1.2 billion to amend the LCFF calculation beginning with 2022-23, which will allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Additional Major Governor's Budget Proposal Components

Budget Component	Description
Expanded Learning Opportunities Program (ELO-P)	• Additional $3.4B of on-going funding ($4.4B after including 21-22 ongoing funding) for access to comprehensive learning for unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined with the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine hour days would also be required to be provided • $937M of one-time funds to support ELO-P infrastructure
Special Education	• An additional $500M in addition to the 5.33% COLA of ongoing funds to bring the AB602 funding amount from $715/ADA to $820/ADA ○ Funding increase is accompanied with various policy changes (formula calculated at LEA level, cost pull consolidation, direct mental health funding to LEA, LCAP changes) • $65.5M in 22-23 and $82.5M in 23-24 for the Department of Developmental Services and regional centers to strengthen transition process
School Nutrition	• Program will receive the 5.33% COLA • $650M ongoing funds for universal meals program (every LEA must provide two free meals to every student) and $486M one-time funds for kitchen upgrades (more fresh foods), Farm to School Program projects/network, and school breakfast/summer meal start-up & expansion
College & Career Pathways	• $1.5B of one-time funding to support the development of pathway programs • $545M of one-time funding to expand dual enrollment ($500M), and higher education pathway development/partnerships ($45M)
Early Literacy	• $500M of one-time funds for high-needs schools to hire/train literacy coaches and reading specialists

	• $200M of one-time funds to create/expand multi-lingual school/classroom libraries and $62M for early identification tools
Educator Workforce	• $54.4M of one-time funds towards teacher credential fee waivers; recruiting and integrated teacher preparation programs; and substitute flexibility
Transportation	• $1.5B of one-time funds for electric school buses, charging stations, or other related needs
School Facilities	• $1.3B of one-time general funds for school construction projects • $30M of Prop 98 funds for the charter school facility grant program • Sell the remaining $1.4B of Proposition 51 bonds
Child Care and Preschool	• $824M for additional 36K childcare slots and $373M for rate increases • $25M relating to the Child Care Initiative Project • $500M of one-time funds for the inclusive Early Education Expansion Program • $309M to increase adjustment factors students with disabilities and dual language learners

Independent Study

The Governor's budget proposal includes changes to traditional independent study attendance accounting, which will allow LEAs to choose between traditional independent study and course-based independent study to create quality short-term and long-term remote instruction models that best serve the needs of their students that include the following aspects. The proposal:

- Allows documented participation in synchronous instruction to count for instructional time in traditional independent study, in addition to student work product
- Provides continued flexibility on the timeline for an LEA to collect a signed independent study plan for students who are projected to participate in independent study for fewer than 15 days
- Eliminates the requirement that all persons who have direct responsibility for providing assistance to an independent study student sign the independent study plan, and it clarifies that a certificated employee(s) designated as having responsibility for the special education programming of the pupil, as applicable, must sign the plan.

Routine Restricted Maintenance Account

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

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program bond audit
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
    - State pension on-behalf payments
    - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
    - State supplemental meal reimbursements

Reserves

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

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

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

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

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in

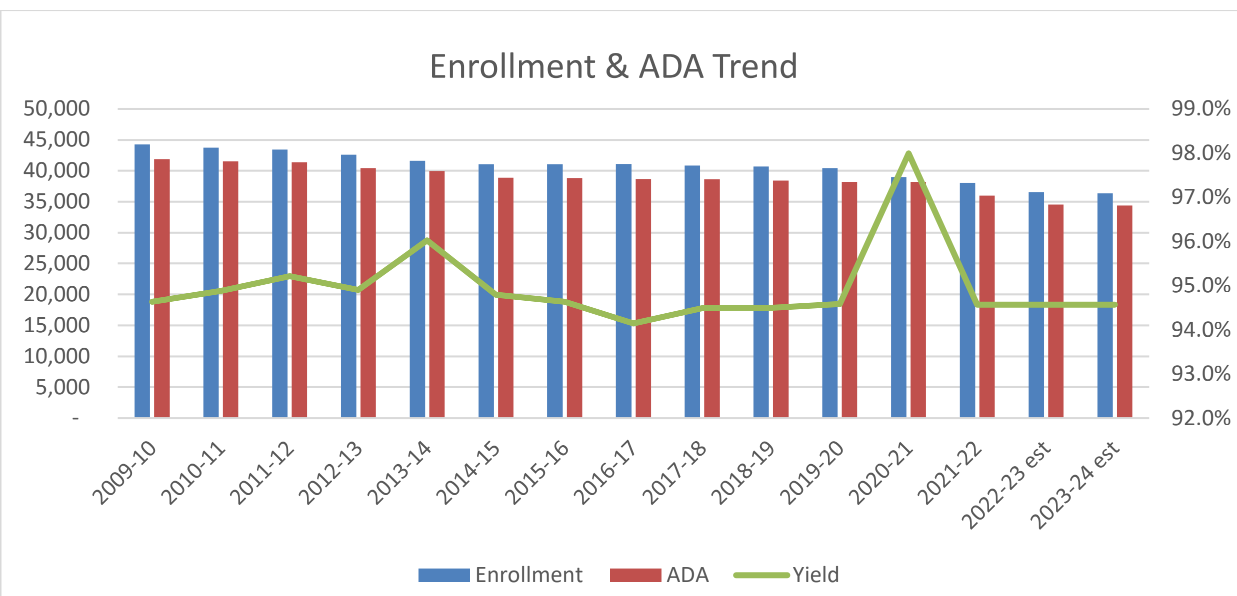
the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since the Proposition 98 reserve balance will be $6.7 billion in 2021-22 (exceeding the minimum 3% threshold), LEAs will have the statutory reserve cap described above beginning 2022-23. Therefore, applicable school districts may need to spend down their reserves and/or commit funds in the 2022-23 Adopted Budget.

2021-22 Sacramento City Unified School District Primary Budget Components

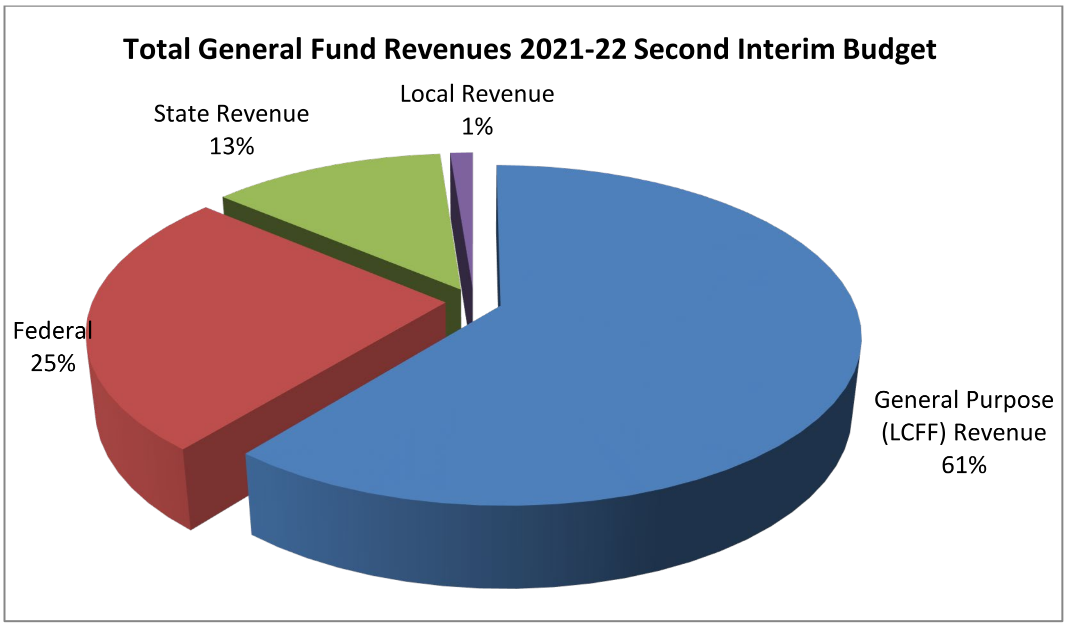
District CBEDS enrollment is 38,044. Average Daily Attendance (ADA) projects at 34,219 and due to the hold harmless provision the funded ADA for this year is based on the 2019-20 ADA and current year ADA for non-public and community day school programs totaling 38,099. The District's estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has declined by 4% to 68% from the prior year 72%. The UPP for supplemental and concentration funding is based on a three year rolling average and this decline reduces the average to 70.9% from 72.25%. The single year decline of 4% represents a revenue loss to the District of approximately $3.5 million.



General Fund Revenue Components

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	$434,484,520	$436,724,894
Federal	$156,000	$181,366,094
State Revenue	$7,370,623	$90,458,354
Local Revenue	$5,943,214	$8,756,074
TOTAL	**$447,954,357**	**$717,305,415**



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

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

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

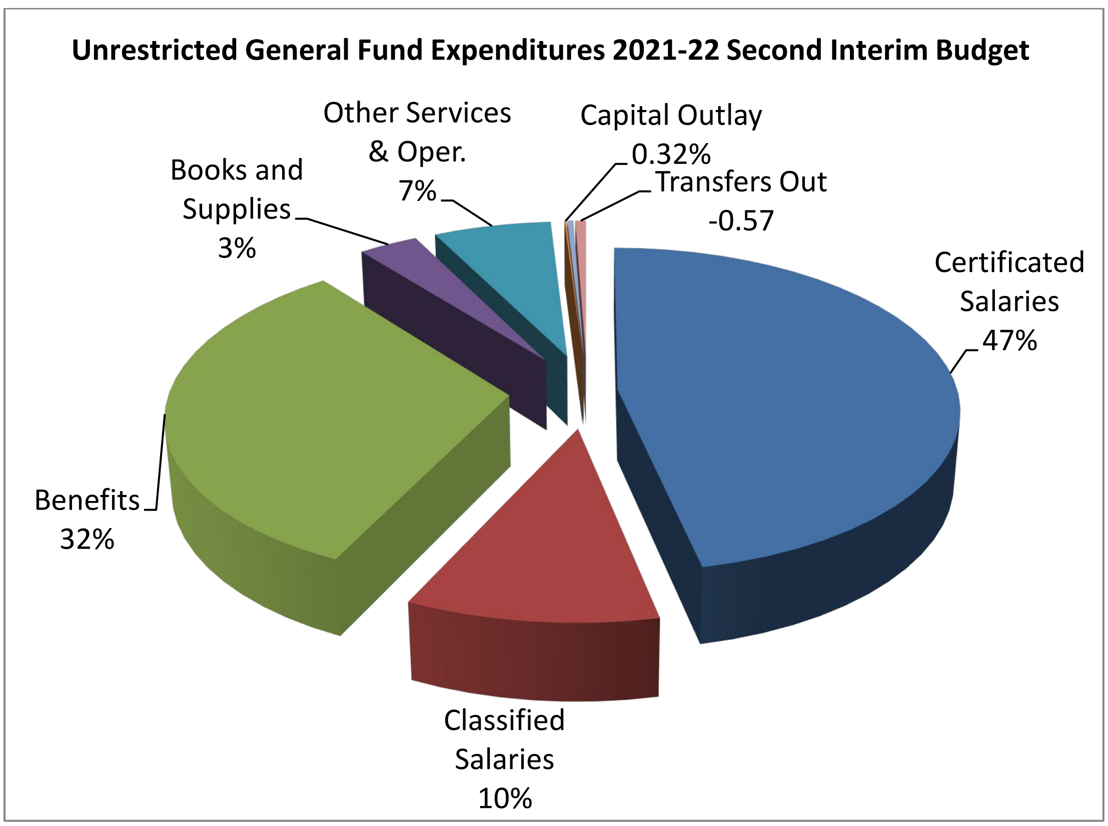
Education Protection Account (EPA) Fiscal Year Ending June 30, 2022	
Estimated EPA Revenues:	
Estimated EPA Funds	$98,510,126
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	$98,510,126
Balance	**$ -**

General Fund Operating Expenditure Components

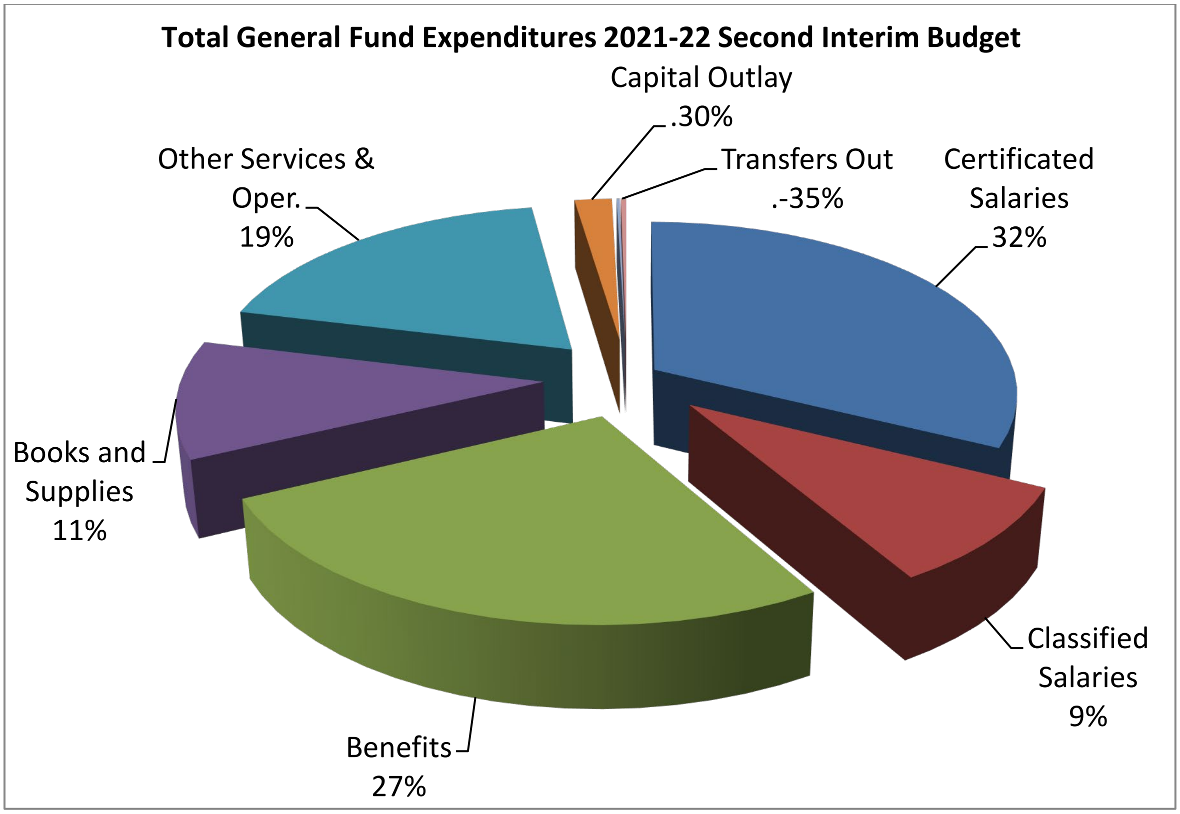
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 68% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	163,470,967	68,244,978	$231,715,946
Classified Salaries	36,265,771	30,125,734	$66,391,505
Benefits	113,246,588	76,338,642	$189,585,230
Books and Supplies	11,365,824	67,283,546	$78,649,370
Other Services & Oper.	22,461,337	112,406,822	$134,868,159
Capital Outlay	374,340	13,473,853	$13,848,193
Other Outgo/Transfer	1,150,000	0	$1,150,000
Transfers Out	(2,025,754)	0	(2,025,754)
TOTAL	**346,309,073**	**367,873,575**	**$714,182,648**

Graphical representation of unrestricted general fund expenditures by percentage:



Graphical representation of total general fund expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Program	2021-22 Adopted Budget	2021-22 First Interim Budget	2021-22 Second Interim Budget
Special Education	$81,112,763	$77,863,460	$75,243,656
Routine Restricted Maintenance Account	$17,081,000	$17,081,000	$17,081,000
Total	**$98,193,763**	**$94,944,460**	**$92,324,656**

Transfers to Other Programs:

Charter School	2021-22 Adopted Budget	2021-22 First Interim Budget	2021-22 Second Interim Budget
George Washington Carver	$266,000	$266,000	$266,000
Totals	$266,000	$266,000	$266,000

Board of Education Executive Summary

Business Services

2021-22 Second Interim Financial Report

March 17, 2022

Sacramento City Unified School District

Comparison of the 2021-22 First Interim to the Second Interim Report:

	First Interim Budget 2021-22			Second Interim Budget 2021-22			Changes since 2021-22 First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	435,769,916	2,240,374	438,010,290	434,484,520	2,240,374	436,724,894	(1,285,396)	-	(1,285,396)	1
Federal Revenue	156,000	178,008,006	178,164,006	156,000	181,210,094	181,366,094	-	3,202,087	3,202,087	2
State Revenue	7,370,623	79,234,109	86,604,732	7,370,623	83,087,731	90,458,354	-	3,853,622	3,853,622	3
Local Revenue	5,874,135	2,692,144	8,566,279	5,943,214	2,812,860	8,756,074	69,079	120,716	189,795	4
Total Revenue	**449,170,674**	**262,174,633**	**711,345,307**	**447,954,357**	**269,351,058**	**717,305,415**	**(1,216,317)**	**7,176,426**	**5,960,108**	
Expenditures										
Certificated Salaries	163,420,530	67,642,899	231,063,429	163,470,967	68,244,978	231,715,946	50,437	602,079	652,516	5
Classified Salaries	36,296,431	29,876,839	66,173,269	36,265,771	30,125,734	66,391,505	(30,660)	248,896	218,235	6
Benefits	115,727,433	77,458,268	193,185,701	113,246,588	76,338,642	189,585,230	(2,480,845)	(1,119,626)	(3,600,471)	7
Books and Supplies	13,231,916	64,798,518	78,030,435	11,365,824	67,283,546	78,649,370	(1,866,092)	2,485,027	618,936	8
Other Services & Oper. Expenses	23,816,686	110,073,124	133,889,810	22,461,337	112,406,822	134,868,159	(1,355,350)	2,333,698	978,349	9
Capital Outlay	112,667	13,260,428	13,373,095	374,340	13,473,853	13,848,193	261,673	213,425	475,098	10
Other Outgo 7xxx	1,150,000	-	1,150,000	1,150,000	-	1,150,000	-	-	-	
Transfer of Indirect 73xx	(10,419,377)	9,300,387	(1,118,991)	(10,544,449)	9,388,310	(1,156,139)	(125,071)	87,923	(37,148)	11
Total Expenditures	**343,336,286**	**372,410,463**	**715,746,748**	**337,790,379**	**377,261,885**	**715,052,263**	**(5,545,907)**	**4,851,422**	**(694,485)**	
Deficit/Surplus	105,834,389	(110,235,830)	(4,401,442)	110,163,978	(107,910,827)	2,253,152	4,329,590	2,325,004	6,654,593	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,050,301	-	2,050,301	2,025,754	-	2,025,754	(24,547)	-	(24,547)	12
Contributions to Restricted	(94,944,460)	94,944,460	-	(92,324,656)	92,324,656	-	2,619,804	(2,619,804)	-	13
Net increase (decrease) in Fund Balance	**12,940,230**	**(15,291,370)**	**(2,351,141)**	**19,865,076**	**(15,586,171)**	**4,278,906**	**6,924,847**	**(294,800)**	**6,630,046**	
Beginning Balance	103,708,114	22,198,603	125,906,717	103,708,114	22,198,603	125,906,717	-	-	-	
Ending Balance	**116,648,344**	**6,907,233**	**123,555,577**	**123,573,191**	**6,612,433**	**130,185,623**	**6,924,847**	**(294,800)**	**6,630,046**	

Notes: Explanation of Changes
1. The change in LCFF is due to using updated ADA from the P1 report for non-public schools and community day schools that are paid on current year with no hold harmless.
2. The increase in restricted federal revenues is due to budgeting $2.2M for CSI and $.9M for Title V programs.
3. The increase in restricted state revenues is due to budgeting $3.67M for the new Special Education Learning Recovery funds and $190K in other state grants.
4. The increase in unrestricted local revenues is for donations and for restricted local revenues $61k is related to property claims reimbursement and another $60k in local grants.
5. Restricted certificated salaries increased due to budgeting $1.1M for new special education Learning Recovery program which is offset by $500k in budget adjustments to other categories for multiple restricted programs.
6. Restricted classified salaries increased due to budgeting $337K for new special education Learning Recovery program, which is offset by $88k in budget adjustments to other categories for multiple restricted programs.
7. Unrestricted benefits decreased for budget adjustments made for pension costs for $335k, health/welfare benefits of $833k and OPEB of $1.3M, restricted benefits decreased by $1.1M due to budget adjustments made in special education programs related to pension costs, health/welfare and OPEB costs.
8. Unrestricted books & supplies decreased due to budget adjustments made in supplemental/concentration funds and donations, restricted books & supplies increased from budget adjustments made for CSI grant of $1.1M, ESSER for $600k, $556k for the new special education Learning Recovery funds.
9. Unrestricted contracted services & other operating expenses decreased for budget adjustments made for travel, insurance and contracted services. Restricted contracted services increased due to budgeting $1.1M for the CSI grant, $1M for Title V program, $530K for ESSER funds, $1M for the new special education Learning Recovery funds and offset by a reduction of $1.2M in special education contracts related to Non-Public Schools/Agencies.
10. Unrestricted capital outlay primarily increased due to budget adjustments to purchase a new school bus for $204k, restricted capital outlay increased due budget adjustments made in the Routine, Repair & Maintenance program for $159k.
11. Indirect charges increased due to the adjustments made for increased restricted revenues budgeted after the first interim report.
12. The decrease in Transfers In is due budget adjustments made in the charter fund.
13. The decrease in the special education contribution is due to adjusting for benefits related to vacant positions as well projected decreases in Non-Public Schools/Agency budgets.

Sacramento City Unified School District

General Fund Summary:

The District's 2021-22 General Fund projects a total operating surplus of $4.3M resulting in an estimated ending fund balance of $130.2M. The components of the District's fund balance are as follows: revolving cash & other non-spendable - $329K; restricted programs - $6.6M; 2% economic uncertainty - $14.3M; additional 3% reserve for economic uncertainty to align to Board Policy 3100 minimum of 5% - $21.4M; assignments of $11.2M and amount above REU - $76.4M. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

2021-22 Second Interim Fund Balance Component Summary

Description	2021-22 Second Interim Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepaids	$328,869		$328,869
TOTAL - NONSPENDABLE	**$328,869**	**$0**	**$328,869**
RESTRICTED			
Restricted Categorical Balances		$6,612,433	$6,612,433
TOTAL - RESTRICTED	**$0**	**$6,612,433**	**$6,612,433**
ASSIGNED			
2023-24 Projected Deficit	$6,172,789		$6,172,789
Unrestricted Site Programs	$383,845		$383,845
2021-22 LCAP S&C	$3,500,000		$3,500,000
MAA	$1,121,885		$1,121,885
TOTAL - ASSIGNED	**$11,178,519**	**$0**	**$11,178,519**
UNASSIGNED			
Economic Uncertainty (REU-2%)	$14,260,530		$14,260,530
Board Economic Uncertainty (REU-3%)	$21,390,795		$21,390,795
Amount Above REU	$76,414,477		$76,414,477
TOTAL - UNASSIGNED	**$112,065,802**	**$0**	**$112,065,802**
TOTAL - FUND BALANCE	**$123,573,191**	**$6,612,433**	**$130,185,623**

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately $82M. The District's reserves above the statutory reserves for economic uncertainty are projected below the GFOA recommendations.

Sacramento City Unified School District

Summary of All Funds

	Fund	Beginning Fund Balance	Budgeted Net Change	2021-22 Second Interim Ending Fund Balance
01	General (Unrestricted and Restricted)	$125,906,717	$4,278,906	$130,185,623
08	Student Activity Fund	$1,219,952	$0	$1,219,952
09	Charter Schools	$6,381,614	($1,028,325)	$5,353,290
11	Adult	$801,095	($119,572)	$681,523
12	Child Development	$413,039	($226,662)	$186,377
13	Cafeteria	$16,414,434	($759,457)	$15,654,977
21	Building Fund	$34,418,837	$48,138,705	$82,557,542
25	Capital Facilities	$19,607,667	$1,289,300	$20,896,967
35	County School Facilities Fund	$418	($418)	$0
49	Capital Projects for Blended Components	$1,106,162	$5,167	$1,111,329
51	Bond Interest and Redemption	$34,301,529	($3,809,576)	$30,491,953
67	Self-Insurance Fund	$12,632,456	$22,476	$12,654,931

Multi-Year Revenue and Expenditure Projections

As a reminder, the Governor's 2022-23 January Budget Proposal includes $1.2 billion to amend the LCFF calculation beginning with 2022-23, which will allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Unrestricted Multi-Year Revenue Projections

Fiscal Year 2022-23

- LCFF COLA 5.33% with a funded ADA of 36,991 ***(reflects the use of the 3 year average proposal using actual 2019-20, actual 2020-21 and 2021-22 projected ADA)***
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately $4.6M for increased Special Education expenditures and the add back of $2.6M in 21-22 2nd interim savings

Fiscal Year 2023-24

- LCFF COLA 3.61% with a funded ADA of 35,771 ***(reflects the use of the 3 year average proposal using actual 2020-21, projected 2021-22 and 2022-23 projected ADA)***

- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by $6.6M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections

Fiscal Year 2022-23

- Federal Revenue was reduced by $88.3M to remove Title I, II, II, IV and other federal programs carryover of $10.7M and remove one-time ESSER, ESSER II, GEER I, ELO-G funds of $77.6M
- State Revenue was reduced by $11.2M to remove state programs carryover of $6.9M, $3.7M for Learning Recovery funds and by $4.8M to remove one-time ELO-G and IPI funds and offset by $4.2M for increased special education funding related to AB602
- Local Revenue was reduced by $2.6M to remove local grant sources
- Contributions to Special Ed were increased by approximately $4.6M for increased Special Education expenditures and the add back of $2.6M in 21-22 2nd interim savings

Fiscal Year 2023-24

- Federal Revenue was increased by $671K for remaining ESSER III Funds
- State Revenue is projected to remain unchanged
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by $6.6M for increased Special Education expenditures per historical trends

Unrestricted Multi-Year Expenditure Projections

Fiscal Year 2022-23

- Certificated salaries are adjusted by a net decrease of $1.1M after adjusting for step and column increases of $2.3M, adding back savings from 2021-22 for $3.2M, Fiscal Recovery plan reductions of $100K and a projected $6.4M savings from reductions related to the enrollment decline from the 2021-22 Adopted Budget projections of 39,703 to the 22-23 enrollment projections of 36,543 a loss of 3,160 students
- Classified salaries remain flat after adjusting for step and column increase of $254K, adding back 2021-22 one-time savings for $163K offset by Fiscal Recovery plan reductions of $51k and classified reductions of $366K
- Benefit adjustments of $10.3M includes STRS & PERS increases of $4.4M, adding back 2021-22 one-time benefit savings of $4.1M, an 8% increase for health benefits for $4.3M offset by the salary adjustments mentioned above for $2.5M
- Books and Supplies have been decreased by a net $3.2M for the Fiscal Recovery plan reduction of $5.0M offset by increased LCAP supplemental and concentration adjustments of $190K and to add back of one-time 2021-22 2nd Interim savings of $1.6M

- Services increased by $3.2M by adding back 2021-22 2nd interim savings of $2.9M and budgeting for increased LCAP supplemental and concentration funds of $190K
- Capital Outlay reduced by $302K from 2021-22 one-time expenses
- Other Outgo remains constant
- Indirect costs from restricted programs will decrease due to program adjustments related to expiring grants and one-time carryover funds
- Transfers out remains constant

Fiscal Year 2023-24

- Certificated salaries adjust by a net $1.8M due to step and column increases of $2.3M and offset by FTE adjustments for enrollment decline at $500K.
- Classified salaries are adjusted by $254K for step and column
- Benefit adjustments of $4.3M reflect the salary changes noted above, applicable rates for PERS & STRS, Unemployment Insurance and additional 8% increase for health benefits
- Books and Supplies increase by a net $4.4M for the add back of $5M related to the Fiscal Recover Plan reductions and offset by LCAP supplemental concentration adjustment of $650K
- Services decrease by $650K for LCAP supplemental concentration adjustments
- Capital Outlay, Other Outgo and Indirect Costs remains constant
- Transfers out remains constant

Restricted Multi-Year Expenditure Projections

Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by $382K, other certificated salary adjustments include removing one-time COVID funding sources of $13.6M, $1.1M in Learning Recovery funds and adding $2.7M in special education staffing resulting in a net decrease in certificated salaries of $11.7M
- Classified step costs are expected to increase by $132K, other classified salary adjustments include removing one-time COVID funding sources of $4.7M, $337K in Learning Recovery funds and local resources of $273K, adding back $936K in special education staffing resulting in a net decrease in classified salaries of $4.2M
- Employee benefits net decrease of $4.4M includes $1.6M increase due to above salary adjustments, $2.1M increase in Special Ed related to increased staffing offset by the removal of $7.3M one time COVID funding sources, $540K in Learning Recovery funds and removal of $172K local resources
- Books and Supplies decreased by $33.3M to remove one-time expenditures including COVID relief funding of $23.1M, Title I and other carryover of $8.5M (Title I, Title IV, CTE Incentive, etc.), $556K for Learning Recovery funds and local resources carryover of $1.1M
- Services reduce by $48.5M to remove one-time expenditures including one-time COVID funding of $41.2M, $1M for Learning Recovery funds, removal of Federal and State carryover of $8.5M, $900K in local resources and offset by additional special education

services of $3.1M
- Capital Outlay is reduced by $5.5M to remove one-time COVID expenditures
- Indirect costs are expected to decrease due to program adjustments
- Budget adjustments of $2.6M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits

Fiscal Year 2023-24
- Certificated salaries increase by $2.5M for step and column costs of $323K and additional special education staffing of $2.2M
- Classified salaries are adjusted by $722K for step and column costs of $116K and the additional special education staffing of $606K
- Benefit adjustments of $2.5M reflect the effects of salary changes noted above, the applicable rates for PERS & STRS, Unemployment Insurance and the increase for health benefits
- Books and Supplies increased by $361K for budgeting remaining ESSER III funds increased special education costs
- Services have been adjusted by $2.2M for budget remaining ESSER III funds and $1.9M for additional special education services
- Capital Outlay and Indirect costs remain constant
- Budget adjustments of $3.7M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits

Estimated Ending Fund Balances
The District estimates that the General Fund will have a projected surplus of $10.4M in 2022-23 resulting in an unrestricted ending General Fund balance of $134M. For 2023-24 the District is projecting a deficit of (-$6.2M) resulting in an unrestricted ending General Fund balance of $127.8M million.

Description	Proposed 2021-22	Projected 2022-23	Projected 2023-24
Total Revenues	717,305,415	626,324,716	627,003,555
Total Expenditures	715,052,263	617,898,934	635,202,098
Excess/(Deficiency)	2,253,152	8,425,782	(8,198,543)
Other Sources/Uses	2,025,754	2,025,754	2,025,754
Net Increase/(Decrease)	**4,278,906**	**10,451,536**	**(6,172,789)**
Add: Beginning Fund Balance	125,906,717	130,185,623	140,637,159
Ending Fund Balance	**130,185,623**	**140,637,159**	**134,464,370**

2021-22 Second Interim Multi-Year Projections

Description	Second Interim Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	434,484,520	2,240,374	436,724,894	442,008,001	2,240,374	444,248,375	442,015,756	2,240,374	444,256,130
Federal Revenue	156,000	181,210,094	181,366,094	156,000	92,877,889	93,033,889	156,000	93,548,973	93,704,973
State Revenue	7,370,623	83,087,731	90,458,354	7,370,623	71,845,608	79,216,231	7,370,623	71,845,608	79,216,231
Local Revenue	5,943,214	2,812,860	8,756,074	5,943,214	219,748	6,162,961	5,943,214	219,748	6,162,961
Total Revenue	447,954,357	269,351,058	717,305,415	455,477,838	167,183,618	622,661,456	455,485,593	167,854,702	623,340,295
Expenditures									
Certificated Salaries	163,470,967	68,244,978	231,715,946	162,393,475	56,532,400	218,925,875	164,174,270	59,077,982	223,252,252
Classified Salaries	36,265,771	30,125,734	66,391,505	36,265,768	25,889,285	62,155,053	36,519,628	26,609,456	63,129,085
Benefits	113,246,588	76,338,642	189,585,230	123,566,412	71,903,758	195,470,169	127,831,506	74,458,206	202,289,713
Books and Supplies	11,365,824	67,283,546	78,649,370	8,137,338	34,016,223	42,153,561	12,541,003	34,376,765	46,917,769
Other Services & Oper. Expenses	22,461,337	112,406,822	134,868,159	25,612,244	63,879,900	89,492,144	24,961,910	66,117,442	91,079,351
Capital Outlay	374,340	13,473,853	13,848,193	72,200	7,839,732	7,911,932	72,200	7,839,732	7,911,932
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(10,544,449)	9,388,310	(1,156,139)	(7,067,841)	6,593,125	(474,716)	(7,067,841)	6,593,125	(474,716)
Budget Reductions	0	0	0	0	(2,548,344)	(2,548,344)	0	(3,716,548)	(3,716,548)
Total Expenditures	337,790,379	377,261,885	715,052,263	350,129,596	264,106,078	614,235,674	360,182,677	271,356,161	631,538,838
Deficit/Surplus	110,163,978	(107,910,827)	2,253,152	105,348,242	(96,922,460)	8,425,782	95,302,916	(103,501,459)	(8,198,543)
Transfers in/(out)	2,025,754	0	2,025,754	2,025,754	0	2,025,754	2,025,754	0	2,025,754
									0
Contributions to Restricted	(92,324,656)	92,324,656	0	(96,922,460)	96,922,460	0	(103,501,459)	103,501,459	0
Net increase (decrease) in Fund Balance	**19,865,076**	**(15,586,171)**	**4,278,906**	**10,451,536**	**0**	**10,451,536**	**(6,172,789)**	**0**	**(6,172,789)**
Beginning Balance	103,708,114	22,198,603	125,906,717	123,573,191	6,612,433	130,185,623	134,024,726	6,612,433	140,637,159
Ending Balance	**123,573,191**	**6,612,433**	**130,185,623**	**134,024,726**	**6,612,433**	**140,637,159**	**127,851,937**	**6,612,433**	**134,464,370**
Revolving/Stores/Prepaids	328,869		328,869	328,869		328,869	328,869		328,869
Reserve for Econ Uncertainty (2%)	14,260,530		14,260,530	12,244,198		12,244,198	12,590,262		12,590,262
Board Reserve for Econ Uncertainty (additional 3%)	21,390,795		21,390,795	18,366,298		18,366,298	18,885,393		18,885,393
Restricted Programs	0	6,612,433	6,612,433	0	6,612,433	6,612,433	-	6,612,433	6,612,433
Other Assignments	11,178,519		11,178,519	40,951,519		40,951,519	47,108,730		47,108,730
Unappropriated Fund Balance	**76,414,477**	**0**	**76,414,477**	**62,133,842**	**0**	**62,133,842**	**48,938,684**	**-**	**48,938,684**
Unappropriated Percent			*10.7%*			*10.1%*			*7.7%*

Board of Education Executive Summary

Business Services

2021-22 Second Interim Financial Report

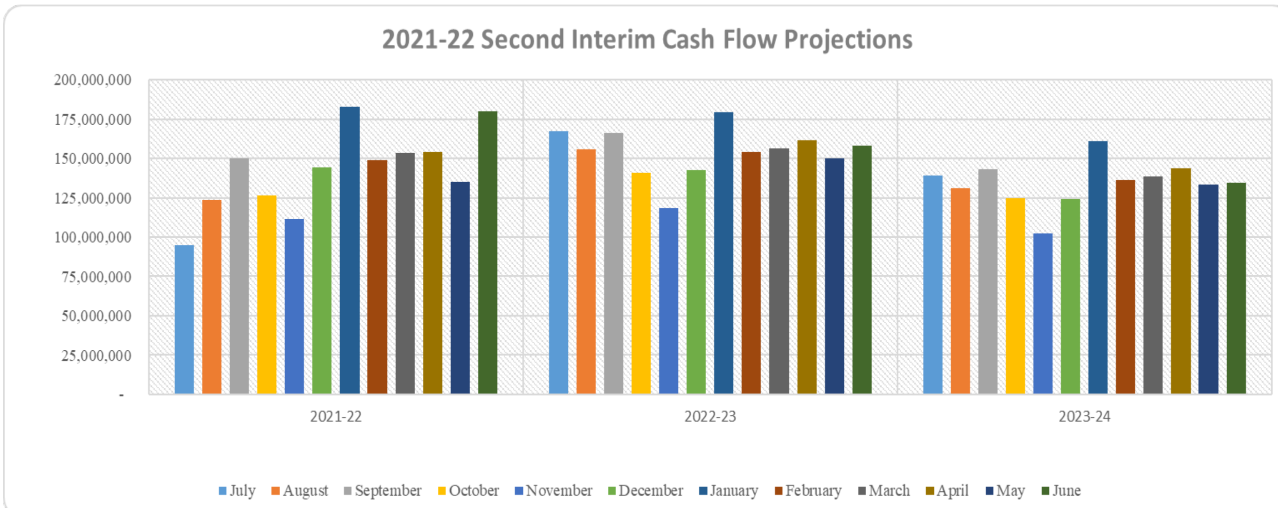
March 17, 2022

2021-22 Second Interim Multi-Year Projections – NO ESSER/ELO/IPI FUNDS

Description	Second Interim Budget 2021-22			Projection 2022-23			Projection 2023-24		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	434,484,520	2,240,374	436,724,894	442,008,001	2,240,374	444,248,375	442,015,756	2,240,374	444,256,130
Federal Revenue	156,000	52,292,531	52,448,531	156,000	41,627,425	41,783,425	156,000	41,627,425	41,783,425
State Revenue	7,370,623	78,263,057	85,633,680	7,370,623	71,845,607	79,216,230	7,370,623	71,845,607	79,216,230
Local Revenue	5,943,214	2,812,860	8,756,074	5,943,214	219,748	6,162,961	5,943,214	219,748	6,162,961
Total Revenue	447,954,357	135,608,821	583,563,178	455,477,838	115,933,154	571,410,992	455,485,593	115,933,154	571,418,747
Expenditures									
Certificated Salaries	163,470,967	51,314,827	214,785,794	162,393,475	53,082,399	215,475,874	164,174,270	55,608,661	219,782,930
Classified Salaries	36,265,771	23,010,219	59,275,990	36,265,768	23,437,231	59,702,999	36,519,628	24,146,589	60,666,218
Benefits	113,246,588	67,295,504	180,542,092	123,566,412	70,110,156	193,676,568	127,831,506	72,659,477	200,490,984
Books and Supplies	11,365,824	18,826,735	30,192,559	8,137,338	8,651,859	16,789,197	12,541,003	8,676,859	21,217,863
Other Services & Oper. Expenses	22,461,337	58,811,347	81,272,683	25,612,244	51,521,168	77,133,412	24,961,910	53,423,168	78,385,078
Capital Outlay	374,340	3,430,142	3,804,482	72,200	3,290,231	3,362,432	72,200	3,290,231	3,362,432
Other Outgo 7xxx	1,150,000	0	1,150,000	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Transfer of Indirect 73xx	(6,950,039)	5,793,901	(1,156,139)	(3,473,432)	5,090,707	1,617,275	(3,473,432)	5,090,707	1,617,275
Budget Reductions	0	0	0	0	(2,328,138)	(2,328,138)	0	(3,461,081)	(3,461,081)
Total Expenditures	341,384,788	228,482,674	569,867,462	353,724,005	212,855,614	566,579,619	363,777,086	219,434,612	583,211,699
Deficit/Surplus	106,569,569	(92,873,853)	13,695,717	101,753,832	(96,922,460)	4,831,373	91,708,507	(103,501,458)	(11,792,952)
Transfers in/(out)	2,025,754	0	2,025,754	2,025,754	0	2,025,754	2,025,754	0	2,025,754
									0
Contributions to Restricted	(92,324,656)	92,324,656	0	(96,922,460)	96,922,460	0	(103,501,459)	103,501,459	0
Net increase (decrease) in Fund Balance	**16,270,667**	**(549,197)**	**15,721,471**	**6,857,126**	**0**	**6,857,127**	**(9,767,198)**	**1**	**(9,767,198)**
Beginning Balance	103,708,114	7,161,629	110,869,743	119,978,781	6,612,433	126,591,214	126,835,908	6,612,433	133,448,341
Ending Balance	**119,978,781**	**6,612,433**	**126,591,214**	**126,835,908**	**6,612,433**	**133,448,341**	**117,068,709**	**6,612,434**	**123,681,143**
Revolving/Stores/Prepaids	328,869		328,869	328,869		328,869	328,869		328,869
Reserve for Econ Uncertainty (2%)	11,356,834		11,356,834	11,291,077		11,291,077	11,623,719		11,623,719
Board Reserve for Econ Uncertainty (additional 3%)	17,035,251		17,035,251	16,936,616		16,936,616	17,435,578		17,435,578
Restricted Programs	0	6,612,433	6,612,433	0	6,612,433	6,612,433	-	6,612,434	6,612,434
Other Assignments	14,772,928		14,772,928	44,545,928		44,545,928	47,108,730		47,108,730
Unappropriated Fund Balance	**76,484,898**	**0**	**76,484,898**	**53,733,417**	**0**	**53,733,417**	**40,571,813**	**-**	**40,571,813**
Unappropriated Percent			*13.4%*			*9.5%*			*7.0%*

Cash Flow

The 2021-22 Second Interim report and multi-year projections the District projects having a positive cash balance through June 2024. Cash will continue to be closely monitored in order to ensure the District has sufficient cash reserves to satisfy its obligations.



Conclusion

The District is projecting to satisfy the 2% required reserve for economic uncertainties as well as the additional reserve of 3% to align to Board Policy 3100 minimum reserve of 5%. In addition, the unrestricted General Fund balance projects surpluses of $19.9M in 21-22, $10.5M in 22-23 and a deficit of ($6.2M) in 23-24 and plans to maintain a positive cash flow through fiscal year 2023-2024.

The district has made good progress in reducing the deficit and has moved away from an imminent state loan. This was possible through reductions, strategic use of restricted resources, aligning FTE to enrollment and budget monitoring to capture savings when possible with each interim report. As a reminder, the Board of Trustees approved a Fiscal Recovery Plan in the amount of $5.3M for fiscal year 2022-23 in December 2021. Additionally the district's commitment to funding OPEB's annual ADC to the extent possible resulted in reducing the liability from $726M to $318M over 3 years, the District is no longer close to the $1B liability.

Although the District has improved its financial condition it is still facing declining enrollment and has unsettled negotiations for both certificated and classified bargaining units over multiple fiscal years, as costs from any new settlement agreements are not included in the Second Interim financial report, the District self certifies with a "qualified" certification. These fiscal issues must be resolved in order for the District to achieve a balanced budget.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, additional unfunded COVID-19 related expenses such as health benefits, unemployment insurance and a significant decline in enrollment.

Opportunities:

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to achieve a balanced budget.

Continuation of County Oversight

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

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

The District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education**.**

The Sacramento County superintendent continues to work with the district until the budget for the subsequent year is approved and may stay or rescind any actions up to that point. The county superintendent can only approve the budget if it is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments and resolves problems identified in the evaluations and audits, which determined that the school district is in fiscal distress.

SCOE must continue its current level of oversight and support of the district through the end of this fiscal year and into the next until the district determines all its potential expenditures going forward and adopts a budget that eliminates its structural deficit and allows it to meet its multiyear financial commitments.

No.	FCMAT Finding	Status	District Response	Progress
1.	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	In Progress	Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth. The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.	**3/17/22 Update: Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability. Recent efforts include the completion of the LCAP Mid-year report and the one-time supplement to the Annual Update. These processes required collaborative development of estimated actual expenditures for LCAP actions and reporting on the ESSER III Expenditure plan actions. The latter have involved a wider collaborative with program staff to understand the implementation status of various personnel-related actions and maintaining ongoing progress monitoring to ensure that unspent funds can be reallocated to already identified actions and open consideration for new actions. Additional collaboration has occurred to ensure that the standard LCAP development is on pace, with advance planning for the 2022-23 projected expenditures occurring as an outgrowth of the mid-year report efforts.**

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

No.	FCMAT Finding	Status	District Response	Progress
				coding for funds allocated to school sites to more accurately account for planned expenditures in the LCAP, realignment of resource coding for LCFF S&C funds, and development of shared tools to prepare projected and estimated actual expenditures. These efforts have been supported by regular meetings between Business Services and LCAP staff with the explicit goal of increasing LCAP-budget alignment. Business Services staff have also collaborated on multiple LCAP presentations to the Board of Education. 11/30/2020 Update: Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19. Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by

No.	FCMAT Finding	Status	District Response	Progress
				the Board Policy Committee and full Board action at a later date.
2.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	In Progress	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.	**3/17/2022 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.** 12/16/21 Update: On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from $654M as of June 30, 2020 to $415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year. 9/16/21 Update: The District is expecting to receive an updated actuarial report in the next few weeks which will provide the status of the OPEB liability. 5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year

No.	FCMAT Finding	Status	District Response	Progress
				span, will substantially decrease the Net OPEB liability. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at $599 million, a $181 million decrease from the prior report of $780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decreased by $199 million from the prior report to $526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted

No.	FCMAT Finding	Status	District Response	Progress
				above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 11/30/20 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are: • The District's Net OPEB liability increased by $41.7M year over year from $526M FYE 2019 to $568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90% • The Actuarially Determined Contribution (ADC) is $30.8M. The district contributed $26.7M in 19-20, leaving a contribution deficit of $4.1M. • If the District were to increase its contribution to the ADC amount it would help in two ways: o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal,

No.	FCMAT Finding	Status	District Response	Progress
				the Total OPEB liability would be closer to $430M instead of the $654M projected currently. The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year.
3.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In Progress	In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend. On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by	**3/17/2022 Update: As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of $19.86M in the current year, an unrestricted surplus of $10.45M in 2022-23 and projected unrestricted deficit of ($6.17M) in 2023-24.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted deficit of ($16.5M) in 2022-23 and ($23.2M) in 2023-24. 5/1/21 Update: As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of ($11.2M) in 2021-22 and ($26.4M) in 2022-23. 3/1/21 Update: On the February 4, 2021 Board meeting, the Board approved a reduction of approximately $4.5M. 11/30/2020 Update: Over the past two years, the District has identified and implemented more than $50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-

No.	FCMAT Finding	Status	District Response	Progress
			approximately $34 million in 2018-19, approximately $43 million in 2019-20 and $66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.	2021 1st Interim financial report, the District is projecting a $56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected $56M deficit. 5/12/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's $27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the $27M solution. These proposals require negotiations.

No.	FCMAT Finding	Status	District Response	Progress
				6/13/19 Update: District has made approximately $45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of $26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented $50.2M in ongoing budget adjustments and $12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of $27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting. Update: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over $20m in savings and as a result at 2nd interim: $2.2m (19/20) and $50m (20/21).
4.	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	In Progress	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	**3/17/22 Update: Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.** 12/16/21 Update: Staff have been assigned to reconcile balance sheet items and a plan is in

No.	FCMAT Finding	Status	District Response	Progress
				development to reconcile balance sheet items on an interim basis. 5/1/21 Update: Staff are developing a plan to reconcile remaining balance sheet items on an interim basis. 5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile. In 2019-20, staff will reconcile at each interim report period.
5.	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	Complete	During FCMAT's fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at the 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	**3/17/22 Update: The 2021-22 Second Interim Report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years. Based on 2021-22 Second Interim data, the District has sufficient cash resources to support its current and projected obligations and has addressed the identified deficiency.** 12/16/21 Update: The 2021-22 First Interim report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years. 5/1/21 Update: Due to one-time savings as a result of the COVID-19 pandemic and approval for cash deferral exemptions from CDE, the 2020-21 Second Interim Cash Flow Report projects a positive cash balance for the 2020-21, 2021-22 and 2022-23 fiscal years. 3/1/21 Update: The 2020-21 First Interim Report projects that the district is able to meet

No.	FCMAT Finding	Status	District Response	Progress
				its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made. 3/10/2020 Update: The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made. The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020.

No.	FCMAT Finding	Status	District Response	Progress
6.	Are all charters authorized by the district going concerns? (part 1)	In Progress	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of $239,697.59 to charter schools, and it is projecting a transfer of $300,000 in 2018-19.	**3/17/2022 Update: The 2021-22 Second Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.** 12/16/21 Update: The 2021-22 First Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty. 9/16/21 Update: With the 2020-21 Year End closing process, only $245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at $392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding. 3/1/21 Update: No projected changes at this

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

No.	FCMAT Finding	Status	District Response	Progress
				are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund. Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.
7.	Are all charters authorized by the district going concerns? (part 2)	In Progress	Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied. The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern. The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them	**3/17/2022 Update: The 2021-22 Second Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.** 12/16/21 Update: The 2021-22 First Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty. 9/16/21 Update: With the 2020-21 Year End closing process, only $245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.

No.	FCMAT Finding	Status	District Response	Progress
			dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.	9/16/21 Update: With the 2020-21 Year End closing process, only $245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at $392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding. 3/1/21 Update: Pending 2020-21 2nd Interim Adjustments. 11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech $521K and 2. George Washington Carver $315K. The District is assisting both schools to identify solutions to resolve the budget issues. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of $218,466 in general fund transfers to the 3 charter schools. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented

No.	FCMAT Finding	Status	District Response	Progress
				the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. 7/23/19 Update: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. The Cabinet will continue to work with New Tech. The remaining work to be finalized is the

No.	FCMAT Finding	Status	District Response	Progress
				comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor. Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.
8.	Did the district conduct a pre settlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	In Progress	The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multiyear financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately $15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from $73 million on July 1, 2017 to negative $4 million on June 30, 2018 if no	11/30/2020 Update: The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020. The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standards that would save an estimated approximate $17 Million annually. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units. 3/10/2020 Update: The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal

No.	FCMAT Finding	Status	District Response	Progress
			budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure. All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.	distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150. 7/22/19 Update: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.
9.	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	Complete	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	3/1/21 Update: SCTA Retros paid. No outstanding COLAs. 3/10/20 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. 7/22/19 Update: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019.
10.	Does the district have a plan to	In Progress	Most of the district's general fund	**3/17/2022 Update: The 2021-22 Second**

No.	FCMAT Finding	Status	District Response	Progress
	reduce and/or eliminate any increasing contributions from the general fund to other resources?		contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from $62,581,129 in 2015-16 to $67,759,639 in 2016-17 and to $77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of $89,134,727 in 2018-19, $96,425,490 in 2019-20, and $104,000,050 in 2020-21. FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.	**Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.** 12/16/21 Update: The 2021-22 First Interim financial report is projecting a contribution of $266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty. 5/1/21 Update: The 20-21 2nd Interim financial report projected a lower contribution for New Tech at $392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding. 3/1/21 Update: The District projected a contribution for fiscal year 2020-21 of $314,819 for George Washington Carver and $521,079 for New Tech Charter School. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the

No.	FCMAT Finding	Status	District Response	Progress
				District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.
11.	Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	In Progress	Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.	**3/17/2022 Update: As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of $19.86M in the current year, an unrestricted surplus of $10.45M in 2022-23 and projected unrestricted deficit of ($6.17M) in 2023-24.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of $12.9M in the current year and a projected deficit of ($16.5M) in 2022-23 and ($23.2M) in 2023-24. 5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of ($11.2M) in 21-22 and

No.	FCMAT Finding	Status	District Response	Progress
				($26.4M) in 22-23. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over $50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. 5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's $27M shortfall will not be resolved without a negotiated solution. 3/10/2020 Update: The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the $27M solution. These proposals require negotiations.
12.	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent	Complete	Based on the revised 2018-19 adopted budget, the district’s deficit spending is projected to be $ 35,950,457.05 in total unrestricted and restricted funds. The district’s total deficit, including unrestricted and restricted funds, is projected to be $52,563,654.00 in 2019-20 and $49,923,727.28 in 2020-21. As part of the	**3/17/22 Update: As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of $19.86M in the current year, an unrestricted surplus of $10.45M in 2022-23 and projected unrestricted deficit of ($6.17M) in 2023-24. On December 17, 2021 the District presented and approved a fiscal**

No.	FCMAT Finding	Status	District Response	Progress
	fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?		district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for $11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was $10,966,055.80. In 2016-17, the district had a surplus of $5,747,472.67.	**recovery plan to help address a portion of the structural deficit. Based on the 2021-22 Second Interim data, historical trend data, and the FRP plans approved in February 2021 and December 2021, the District has addressed the identified deficiencies.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of $12.9M in the current year and a projected deficit of ($16.5M) in 2022-23 and ($23.2M) in 2023-24. The District is working on presenting a fiscal recovery plan to address the $23.2M projected deficit for 2023-24 to the Board for approval. 5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of ($11.2M) in 21-22 and ($26.4M) in 22-23. 3/1/21 Update: The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over $50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1,

No.	FCMAT Finding	Status	District Response	Progress
				2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over $50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. 5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of $32M and $30M for 2021-22. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of $28.6M resulting in unrestricted ending General Fund balance of approximately $30.5M. The estimate for 2021-22 deficit spending is $29.8M resulting in an unrestricted General Fund balance of approximately $695K. A negotiated solution will be required to address the District's $27M shortfall. Update: District Recommended Plan will correct deficit spending. However,

No.	FCMAT Finding	Status	District Response	Progress
				adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented $50.2M in ongoing budget adjustments and $12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was $171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be $18,706,878 in 2019-20, $28,1253,536 in 2020-21 and $30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to adopt $27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.
13.	Does the district have a plan to fund its liabilities for retiree benefits?	In Progress	The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report	**3/17/2022 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its**

No.	FCMAT Finding	Status	District Response	Progress
			of OPEB Liabilities. The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be $780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be $725,760,458 for the same period. The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows pre funded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states: . . . the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.	**progress towards funding the OPEB liability.** 12/16/21 Update: On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from $654M as of June 30, 2020 to $415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year. 5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.

No.	FCMAT Finding	Status	District Response	Progress
				3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at $599 million, a $181 million decrease from the prior report of $780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decreased by $199 million from the prior report to $526 million. The decrease is a result of the continued funding of the District’s OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the

No.	FCMAT Finding	Status	District Response	Progress
				liability will continue to grow without continued efforts to decrease it. The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.
14.	Has the district developed measures to mitigate the effect of student transfers out of the district?	In Progress	The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.	**3/17/22 Update: Currently working to provide our current School Board with the necessary information to support a decision on moving forward with a third party vendor to support the Inter and Intra district permit process.** 12/16/21 Update: Currently looking at third party vendors that support a robust online Inter and Intra district permit submission and tracking system. This will help support our Data tracking needs. The creation of an in-district Intra/Inter district permit appeal process is still in development. 5/1/21 Update: Initiated a requirement to attach documentation pertaining to the reason for any ITP request. Documentation will not be processed without supporting documents. 11/30/2020 Update: Staff is currently reviewing the development of an internal program in "Infinite Campus" that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer; how many requests

No.	FCMAT Finding	Status	District Response	Progress
				have been made for this student etc. We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits. 5/8/2020 Update: In Progress, delayed due to COVID-19 pandemic. 3/10/2020 Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.
15.	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	Complete	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of ($17,491,788.17) in 2019-20 and ($66,494,314.95) in 2020-21.	**3/17/2022 Update: As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of $123.5M in 2021-22, $134M in 2022-23, and $127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the district has addressed the identified deficiency.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of $116.6M in 2021-22, $100.2M in

No.	FCMAT Finding	Status	District Response	Progress
				2022-23 and $77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty. 5/1/21 Update: At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is $89.5M for 20-21, $78.3M for 21-22 and $51.9M for 22-23. 3/1/21 Update: At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is $62.5 M for 20-21, $24.3 for 21-22, and ($31.3 M) for 22-23. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over $50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal

No.	FCMAT Finding	Status	District Response	Progress
				solvency. Please see #16 below. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: $58,556,959 *2020-21: $26,956,247 and *2021-22: -$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is $59,146,111 for FY 19-20, and projected at $30,523,941 in FY 2020-21 and $695,344 in FY 2021-22. Update The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of $50.2M in ongoing and $12.1M in one-time resulting in

No.	FCMAT Finding	Status	District Response	Progress
				improving the unrestricted fund balances to $51.6M in 2019-20 and $23.5M in 2010-21, the third year 2021-22 remains a challenge without a $27M solution. The fund balances for the third year 2021-22 are projected at ($7.5M).
16.	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	Complete	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	**3/17/2022 Update: As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of $123.5M in 2021-22, $134M in 2022-23, and $127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the District has addressed the identified deficiency.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of $116.6M in 2021-22, $100.2M in 2022-23 and $77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty. 3/1/21 Update: The MYP will include ongoing reductions of $4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board

No.	FCMAT Finding	Status	District Response	Progress
				meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020 Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. Update: The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve

No.	FCMAT Finding	Status	District Response	Progress
				fiscal solvency.
17.	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Complete	The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount: * 2018-19: $25,926,177.49 * 2019-20: ($17,491,788.17) * 2020-21: ($66,494,314.95)	**3/17/2022 Update: As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of $123.5M in 2021-22, $134M in 2022-23, and $127.8M in 2023-34. Based on the 2021-22 Second Interim Data, the District's unrestricted fund balance is stable and identified deficiency has been addressed.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of $116.6M in 2021-22, $100.2M in 2022-23 and $77.0M in 2023-24; therefore, it is decreasing year over year. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = $89.5M, 2021-22 = $78.3M, 2022-23 = $51.9M. 11/30/2020 Update: As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = $62M 2021-2022 = $24M

No.	FCMAT Finding	Status	District Response	Progress
				2022-2023 = -$31M 3/1/21 Update: Pending 20-21 2nd Interim final numbers. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: $58,556,959 *2020-21: $26,956,247 and *2021-22: -$2,043,174. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: $59,146,111 *2020-21: $30,523,941 and *2021-22: 695,344. Update: While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a $27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: $61,133,835 *2019-20: $51,622,467.60 *2020-21:

No.	FCMAT Finding	Status	District Response	Progress
				$23,498,932 and *2021-22: ($7,478,207).
18.	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	In Progress	The district's unrestricted ending fund balance does not include amounts for the following liabilities: * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.	**3/17/2022 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.** 12/16/21 Update: On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from $654M as of June 30, 2020 to $415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year. 5/1/21 Update: The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB

No.	FCMAT Finding	Status	District Response	Progress
				contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at $599 million, a $181 million decrease from the prior report of $780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decreased by $199 million from the prior report to $526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions

No.	FCMAT Finding	Status	District Response	Progress
				to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted.
19.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	In Progress	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At the 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	**3/17/22 Update: As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund. 5/1/21 Update: As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund. 3/1/21 Update: Pending 2020-21 2nd Interim final numbers. 11/30/2020 Update: As of the Revised

No.	FCMAT Finding	Status	District Response	Progress
				Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 3/10/20 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.
20.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	In Progress	The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.	**3/17/22 Update: As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.** 12/16/21 Update: As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted

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

No.	FCMAT Finding	Status	District Response	Progress
				can then be determined.
21.	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	In Progress	The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.	**3/17/2022 Update: Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.** 12/16/21 Update: Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers. 5/1/21 Update: Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers. Update: For the 2019-20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been programmed. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes $1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has a $1.4 million carryover that needs to

No.	FCMAT Finding	Status	District Response	Progress
				be programmed. SIG carryover of $4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.
22.	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	In Progress	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically. **3/17/22 – The District is about to implement a process in Escape that will allow for automatic and timed employment status changes when folks are hired and when they are separated. This change should allow a clear delineation of the automated network access process through UMRA, allowing for automatic network access/denial for those whose status changes. The Palo Alto firewall installation continues to move forward with a mid-April go live.** 12/16/21 Update: The district completed a network security audit in June, 2021, that

No.	FCMAT Finding	Status	District Response	Progress
				included a review of the Escape servers. We are currently using Illumio software on the Escape servers to monitor how the servers are accessed and by whom. Once the review is complete, Escape servers will be locked down to restrict access. The district is moving Infinite Campus, the Student Information System, to the cloud over the Winter break to increase security. The recent move from an on-premises Exchange email server to the cloud-based O365 is also part of the security move to mitigate phishing attempts and data loss. A new Palo Alto 5260 firewall, with threat prevention and zero-day attack virus detection, has been approved with matching E-Rate funds, ordered the first week of November. We are still working on cleaning up data in our Escape system to allow for UMRA account creation to take place. We are meeting this month to make refinements to our script and process to bring this about quicker. We are also working with a newly hired Escape contractor/developer to automate our onboarding and separation processes. This will improve our data quality. 9/16/21 Update: We continue to work on data clean up so that we can turn on UMRA for the creation of accounts. UMRA is being used to disable staff accounts as soon as their employment status shows that they should no

No.	FCMAT Finding	Status	District Response	Progress
				longer have access. We should be ready for full deployment by the end of the year. 5/1/21 Update: Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also seen a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational. 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape. 3/1/21 Update: UMRA was enabled on 11/30/2020 Update: The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus. 3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired.
23.	Does the district ensure that duties in the following areas are segregated, and that they are	In Progress	Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in	**3/17/2022 Update: The AP warrant process includes several layers of review and approval which provide a sufficient segregation of**

No.	FCMAT Finding	Status	District Response	Progress
	supervised and monitored? • Accounts payable (AP)		the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants	**duties.** 5/1/21 Update: The AP warrant process includes each AP team member inputting data. Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently segregated, supervised and monitored. 3/1/21 Update: IDT meetings ongoing, no process change at this time. 11/30/2020 Update: Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing

No.	FCMAT Finding	Status	District Response	Progress
				options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.
24.	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	In Progress	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	**3/17/22 Update: The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.** 12/16/21 Update: The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time. 5/1/21 Update: The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review and initial the reports. The initial report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the

No.	FCMAT Finding	Status	District Response	Progress
				financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored. 3/1/21 Update: IDT meetings ongoing, no process change at this time. 11/30/2020 Update: Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.
25.	Is training on financial management and budget	Complete	There has been little or no budget and fiscal training for site and department	12/16/21 Update: Trainings continue to be offered upon request or when new employees

No.	FCMAT Finding	Status	District Response	Progress
	offered to site and department administrators who are responsible for budget management?		administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule. The amount of expertise, access to and knowledge of the financial system vary by site and department.	start working for sites and departments. 5/1/21 Update: Currently, trainings are provided upon request. 3/1/21 Update: Currently, trainings are provided upon request. Update: The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape training offered monthly to all staff.
26.	Does the governing board adopt and revise policies and administrative regulations annually?	Complete	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and

No.	FCMAT Finding	Status	District Response	Progress
				regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board

No.	FCMAT Finding	Status	District Response	Progress
				meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. Update: Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed.

No.	FCMAT Finding	Status	District Response	Progress
27.	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	Complete	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and

No.	FCMAT Finding	Status	District Response	Progress
				communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. 5/8/2020 Update: At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 3/11/2020 Update: Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. Update: Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis.

No.	FCMAT Finding	Status	District Response	Progress
28.	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Complete	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	12/16/21 Update: The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting. The District continues to include staffing ratios within the public hearing and subsequent adoption of the budget for each fiscal year. 9/16/21 Update: The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting. 5/1/21 Update: The staffing ratios for fiscal year 2021-22 were completed in preparation for Budget Development meetings conducted in January and February 2021. The staffing ratios will be approved in June 2021 when the Budget for 2021-22 is approved. 5/8/2020 Update: The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved. Update: The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress:

No.	FCMAT Finding	Status	District Response	Progress
				Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined.
29.	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Complete	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	12/16/21 Update: The Board approved the Facilities Master Plan on October 21, 2021. 9/16/21 Update: The FMP was completed August 2021, Board Approval expected in the Fall 2021. 5/1/21 Update: Completion date is Summer 2021. 3/1/21 Update: New completion date is Summer 2021. 11/30/2020 Update: New completion date is Spring 2021. 5/8/2020 Update: The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline. Update: A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.
30.	Does the district have an up-to-date long-range facilities master	Complete	The district's facilities master plan was prepared by MTD Architecture in 2012 and has	12/16/21 Update: The Board approved the Facilities Master Plan on October 21, 2021.

No.	FCMAT Finding	Status	District Response	Progress
	plan?		not been updated since.	9/16/21 Update: The FMP was completed August 2021, Board Approval expected in the Fall 2021. 5/1/21 Update: Completion date is Summer 2021. 3/1/21 Update: New completion date is Summer 2021. Update: The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. A contract for the development of a new Facilities Master Plan (FMP) was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 11/30/2020 Update: New completion date is Spring 2021. 5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments has been delayed due to the school closures.
31.	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Complete	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	Update: Program analysis was conducted and completed by SCOE Expert. 11/30/2020 Update: Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.

No.	FCMAT Finding	Status	District Response	Progress
32.	Is the district's contribution rate to special education at or below the statewide average contribution rate?	In Progress	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be $73,590,731 and that its total special education expenditures will be $107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	**3/17/22 Update: The Special Education department has worked with the Business department to monitor and accurately report on the Special Education budget. Aside from hiring for a Budget Analyst, the department has also hired a fund specialist to support greater capacity and expertise to the day-to-day operations of the Special Education budget. The team of Special Education and Business Services continues to meet and collaborate on a regular basis. Part of this partnership included the review and development of the SCUSD SELPA Local Plan which showed the local contribution rate to be 64.39% which is slightly under the statewide average referenced above.** **Over the past couple of months, the focus of the partnership has been on budget development for the 2022-2023 school year.** 12/16/21 Update: The Special Education department is working closely with the Business Department to ensure accurate reporting of the Special Education budget. With the support of the Business Department, we have secured a Budget Analyst position dedicated to the Special Education department and are working on building even greater capacity in ensuring fiscally responsible

No.	FCMAT Finding	Status	District Response	Progress
				decisions and reporting. The team has also collaborated to implement monthly and quarterly check-ins to review the special education budget throughout the year. 3/1/21 Update: Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided. Sacramento City Unified MOE 2017-18 2018-19 2019-20 Federal 10,046,238 10,317,456 10,296,631 State 41,487,253 46,582,841 47,634,332 Local 12,115,380 11,274,010 10,015,491 Local Contribution 64,868,198 70,705,641 69,911,735 Total SpEd Expenditures 128,517,069 138,879,948 137,858,189 Local Contribution as % of Total Expenditures 50% 51% 51% Funding Source as % of Total Expenditures Federal % 8% 7% 7% State % 32% 34% 35% Local % 900% 8% 7% Local Contribution as % of Total 50% 51% 51% Total SpEd Expenditures 100% 100% 100% 3/10/2020 Update: The 2019-20 First Interim indicates $82,559,549 of General Fund

No.	FCMAT Finding	Status	District Response	Progress
				contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS). 11/30/2020 Update: Program analysis was conducted by SCOE experts, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.
33.	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	In Progress	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.	**3/17/22 Update: The District's current rate of identification continues to be 16.5% and continues to be an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. The department is also working with the Academic Office in ways it can better systematize and communicate pre-referral processes and interventions across the District.** 12/16/21 Update: The District's current rate of

No.	FCMAT Finding	Status	District Response	Progress
				identification is 16.5%. This is an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. Update: Program analysis was conducted and completed by SCOE Expert. 3/1/21 Update: The Fall 1 reporting window highlights that the District's current rate of identification of students as eligible for special education is 16.3%. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.
34.	Does the district analyze and plan for the costs of due process hearings?	In Progress	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.	**3/17/22 Update: The Special education department has now begun implementing the comprehensive system for tracking special education conflicts. Additionally, our Alternative Dispute Resolution (ADR) efforts are taking off with more families participating in lower level conflict resolution practices. Additionally, the department has provided ADR training to other members of the Academic Office as a way to build greater capacity across the system.** 12/16/21 Update: The Special Education Department has collaborated with its legal

No.	FCMAT Finding	Status	District Response	Progress
				partners to develop a comprehensive system of tracking for special education conflicts. This includes settlement tracking, comprehensive invoice reviews, quarterly check-ins with department administrators to review what has been/ has not been used. Additionally, the department is focusing on building up and implementing Alternative Dispute Resolution strategies and processes to support resolving conflicts at a lower level prior to due process filings. 3/1/21 Update: The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. Update: Program analysis was conducted and completed by SCOE Expert.
35.	Has the district corrected all audit findings?	Complete	The district has only partially implemented the findings related to student body funds and	5/12/2020 Update: The District did not have any student body funds or attendance audit

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

No.	FCMAT Finding	Status	District Response	Progress
			Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board. Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.	
37.	Does the district include facility needs when adopting a budget?	Complete	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.

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

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

No.	FCMAT Finding	Status	District Response	Progress
			changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.	extensive testing of the technical solution and obtained approval from the Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for the week of June 17, 2019.
42.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Complete /Ongoing	Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is needed for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.	Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.
43.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such	Complete	The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office	Ongoing: Personnel Requisitions are now required for all changes, signed off by the Business Office and submitted to H.R. for processing.

No.	FCMAT Finding	Status	District Response	Progress
	as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)		conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline. The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since	

No.	FCMAT Finding	Status	District Response	Progress
			the information was input directly into the system and the typical forms are not used at the one-stop meetings.	
44.	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Complete	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.
45.	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	Complete	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	7/23/19 Update: 1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was an intentional effort to make sure numbers tied in both the LCAP and budget presentations. 2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement.

No.	FCMAT Finding	Status	District Response	Progress
				6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19) 2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.
46.	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Complete	Guidance provided in the May Revision Common Message stated that districts were "not to balance their budgets based on one-time revenues." The narrative included with the district's 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using "$13.2 million of one-time funds to meet the increase of labor contract negotiations." The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor's statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs.	3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting. Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-

No.	FCMAT Finding	Status	District Response	Progress
			That one-time funding was an estimated $344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated $344 per ADA to $185 per ADA, which created an approximately $7.4 million deficit in the district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a $13.2 million deficit moving forward.	going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update: This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018.
47.	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	Complete	The district's restricted general fund ending fund balance increased from $4,456,029 in 2014-15 to $10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.	Ongoing: Monthly monitoring

No.	FCMAT Finding	Status	District Response	Progress
48.	Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	Complete	During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork.	SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.
49.	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	Complete	Although the district's multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.

No.	FCMAT Finding	Status	District Response	Progress
			salaries and benefits. Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: $1,500,000 2016-17: $322,344 2017-18: $502,296 Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: $2,345,207 2019-20: $382,178 2020-21: $382,178 Assuming revenue and spending patterns remain the same, even if the current projected transfers of $382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows: 2019-20: ($791,940.93) 2020-21: ($2,754,969.93) The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include	

No.	FCMAT Finding	Status	District Response	Progress
			adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019- 20 and 2020-21 will increase the district's liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.	
50.	Has the district's enrollment been increasing or stable for the current and three prior years?	Complete	The district's enrollment has been declining for the last 15 years.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.
51.	Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	Complete	The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018-19 school year. However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.

No.	FCMAT Finding	Status	District Response	Progress
			The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including: * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics.	
52.	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Complete	As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time	3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting. 11/30/2020 Update: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting

No.	FCMAT Finding	Status	District Response	Progress
			funding will likely not be available to the district, leaving a $13.2 million deficit moving forward.	not later than January 2021. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 3/10/2020 Update: BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.
53.	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	Complete	The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district’s 2018-19 annual special education expenditures of	The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.

No.	FCMAT Finding	Status	District Response	Progress
			$107,398,026, the resulting allowable indirect cost would be $4,521,457. The district's total actual indirect charge for special education has been approximately $100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.	
54.	Is training on the budget and governance provided to board members at least every two years?	Complete	There was no evidence that budget or governance training is provided to board members regularly.	The Superintendent has been conducting Board Learning Sessions. Board governance trainings has been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.
55.	Does the district use its most current multiyear projection when making financial decisions?	Complete	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves	Current budget philosophy is to understand fourth year budget implications of financial decisions.

No.	FCMAT Finding	Status	District Response	Progress
			through 2020-21.	
56.	Are the sources of repayment for non-voter-approved debt stable {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others}, predictable, and other than unrestricted general fund?	Complete	The district has $67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately $5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of the General Fund to Mello Roos tax collections.
57.	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Complete	The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly. Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.

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

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

2021-2022
Second Interim Financial Report

Sacramento
City Unified
School District

Guiding Principle

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

Board of Education
March 17, 2022

Sacramento City Unified School District

TABLE OF CONTENTS

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: ______________________ Date: ______________________
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 17, 2022 Signed: ______________________
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Rose Ramos Telephone: 916-643-9055

Title: Chief Business & Operations Officer E-mail: rose-f-ramos@scusd.edu

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			**Met**	**Not Met**
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		**X**

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Estimated Funded ADA			
Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	38,219.84	38,098.86		
Charter School	0.00	0.00		
Total ADA	**38,219.84**	**38,098.86**	**-0.3%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	35,979.79	36,886.35		
Charter School	0.00	0.00		
Total ADA	**35,979.79**	**36,886.35**	**2.5%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	35,800.61	35,665.98		
Charter School	0.00			
Total ADA	**35,800.61**	**35,665.98**	**-0.4%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met in the 1st subsequent year because the projections are utilizing the the Governor's proposal of averaging the last three years to determine the funded ADA for 22-23.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	38,044	38,045		
Charter School	0			
Total Enrollment	**38,044**	**38,045**	**0.0%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	37,853	36,543		
Charter School	0			
Total Enrollment	**37,853**	**36,543**	**-3.5%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	37,664	36,360		
Charter School	0			
Total Enrollment	**37,664**	**36,360**	**-3.5%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met for the 1st and 2nd subsequent years because the enrollment projections were updated after the first interim report and reflect the drop in CBEDS from the 2020-21 school year.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	38,425	40,660	
Charter School		0	
Total ADA/Enrollment	**38,425**	**40,660**	**94.5%**
Second Prior Year (2019-20)			
District Regular	38,220	40,408	
Charter School		0	
Total ADA/Enrollment	**38,220**	**40,408**	**94.6%**
First Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School	0		
Total ADA/Enrollment	**38,220**	**39,003**	**98.0%**
		Historical Average Ratio:	95.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.2%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	34,219	38,045		
Charter School	0			
Total ADA/Enrollment	**34,219**	**38,045**	**89.9%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	34,559	36,543		
Charter School				
Total ADA/Enrollment	**34,559**	**36,543**	**94.6%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	34,386	36,360		
Charter School				
Total ADA/Enrollment	**34,386**	**36,360**	**94.6%**	**Met**

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	449,609,603.00	448,324,207.00	-0.3%	Met
1st Subsequent Year (2022-23)	435,037,793.00	455,847,688.00	4.8%	Not Met
2nd Subsequent Year (2023-24)	444,196,997.00	455,855,443.00	2.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met in the 1st and 2nd subsequent years because the LCFF projections are using the increased COLA's proposed with the 22-23 Governor's budget proposal of 5.33% in 22-23 and 3.61% in 23-24 along with the proposal to average the trior years ADA.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	312,764,027.68	340,095,947.55	92.0%
Second Prior Year (2019-20)	300,961,267.98	322,052,655.05	93.5%
First Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
		Historical Average Ratio:	92.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**89.6% to 95.6%**	**89.6% to 95.6%**	**89.6% to 95.6%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2021-22)	312,983,325.58	337,790,378.51	92.7%	Met
1st Subsequent Year (2022-23)	322,225,655.29	350,129,596.29	92.0%	Met
2nd Subsequent Year (2023-24)	328,525,404.29	360,182,676.29	91.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	178,164,006.37	181,366,093.65	1.8%	No
1st Subsequent Year (2022-23)	92,875,416.00	93,033,889.00	0.2%	No
2nd Subsequent Year (2023-24)	93,546,500.00	93,704,973.00	0.2%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Outside Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	86,604,731.56	90,458,353.74	4.4%	No
1st Subsequent Year (2022-23)	74,825,868.00	79,216,231.00	5.9%	Yes
2nd Subsequent Year (2023-24)	74,825,868.00	79,216,231.00	5.9%	Yes

Explanation:
(required if Yes)
The 1st and 2nd subsequent years are out of range due the addition of the one-time Learning Recovery Grant of $3.7M for the current year and then the removal of those revenues in the 1st subsequent year and also the 1st subsequent includes the projected increase in AB602 funds of $4.2M

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Outside Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	8,566,278.93	8,756,073.74	2.2%	No
1st Subsequent Year (2022-23)	5,935,250.00	6,162,962.00	3.8%	No
2nd Subsequent Year (2023-24)	5,935,250.00	6,162,962.00	3.8%	No

Explanation:
(required if Yes)

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Outside Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	78,030,434.57	78,649,370.20	0.8%	No
1st Subsequent Year (2022-23)	45,349,259.00	42,153,561.00	-7.0%	Yes
2nd Subsequent Year (2023-24)	46,796,462.00	46,917,768.00	0.3%	No

Explanation:
(required if Yes)
Books & Supplies are out of range in the 1st subsequent year because it includes the removal of $5 million related to the Fiscal Recovery plan and then it is added back in the 2nd subsequent year.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Outside Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	133,889,810.04	134,868,158.57	0.7%	No
1st Subsequent Year (2022-23)	85,950,869.00	89,492,144.00	4.1%	No
2nd Subsequent Year (2023-24)	87,973,071.00	91,079,352.00	3.5%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	273,335,016.86	280,580,521.13	2.7%	Met
1st Subsequent Year (2022-23)	173,636,534.00	178,413,082.00	2.8%	Met
2nd Subsequent Year (2023-24)	174,307,618.00	179,084,166.00	2.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	211,920,244.61	213,517,528.77	0.8%	Met
1st Subsequent Year (2022-23)	131,300,128.00	131,645,705.00	0.3%	Met
2nd Subsequent Year (2023-24)	134,769,533.00	137,997,120.00	2.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	17,040,000.00	17,081,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		17,081,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	15.1%	12.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.2%**	**5.0%**	**4.2%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	19,865,076.39	338,056,378.51	N/A	Met
1st Subsequent Year (2022-23)	10,451,535.71	350,395,596.29	N/A	Met
2nd Subsequent Year (2023-24)	(6,172,788.29)	360,448,676.29	1.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	130,185,623.32	Met
1st Subsequent Year (2022-23)	140,637,159.03	Met
2nd Subsequent Year (2023-24)	134,464,370.74	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	179,714,098.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

Percentage Level	District ADA		
5% or $71,000 (greater of)	0	to	300
4% or $71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	34,219	34,559	34,386
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): ____________________

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	715,318,263.27	614,501,675.29	631,804,838.29
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	715,318,263.27	614,501,675.29	631,804,838.29
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,306,365.27	12,290,033.51	12,636,096.77
6. Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**14,306,365.27**	**12,290,033.51**	**12,636,096.77**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	35,651,325.00	30,610,496.00	31,475,654.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	76,414,477.50	62,133,842.21	48,938,684.92
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	112,065,802.50	92,744,338.21	80,414,338.92
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.67%	15.09%	12.73%
District's Reserve Standard (Section 10B, Line 7):	**14,306,365.27**	**12,290,033.51**	**12,636,096.77**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **No**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **Yes**

1b. If Yes, identify the interfund borrowings:

The District anticipates temporary borrowing between the general fund to the adult education fund.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: **-5.0% to +5.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2021-22)	(94,944,460.00)	(92,324,656.00)	-2.8%	(2,619,804.00)	Met
1st Subsequent Year (2022-23)	(101,119,460.00)	(96,922,460.00)	-4.2%	(4,197,000.00)	Met
2nd Subsequent Year (2023-24)	(107,695,959.00)	(103,501,459.00)	-3.9%	(4,194,500.00)	Met
1b. **Transfers In, General Fund ***					
Current Year (2021-22)	2,316,301.00	2,291,754.00	-1.1%	(24,547.00)	Met
1st Subsequent Year (2022-23)	2,316,301.00	2,291,754.00	-1.1%	(24,547.00)	Met
2nd Subsequent Year (2023-24)	2,316,301.00	2,291,754.00	-1.1%	(24,547.00)	Met
1c. **Transfers Out, General Fund ***					
Current Year (2021-22)	266,000.00	266,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	266,000.00	266,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	266,000.00	266,000.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — **Yes**

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — **No**

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - Bond,Interest & Redemption Fund	Object 7438/7439	436,422,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01,09,11,12,13,21,67,68	Object codes 1000-3999	5,328,863
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	19	Fund 25 - Developer Fees, Fund 49 - Mello Roos	Ojbect 7438/7439	57,855,000
TOTAL:				499,606,829

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	48,556,901	60,272,770	43,158,410	44,083,765
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,465,334	5,462,404	5,467,974	5,466,294
Total Annual Payments:	54,022,235	65,735,174	48,626,384	49,550,059
Has total annual payment increased over prior year (2020-21)?		**Yes**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (Required if Yes to increase in total annual payments)	The annual payments will be paid from the Bond, Interest and Redemption fund that is managed by the County Treasurer's office through the collection of property taxes.

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

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

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

No

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

Explanation: (Required if Yes)	

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	No
c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	Yes

2. OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	415,066,116.00	415,066,116.00
b. OPEB plan(s) fiduciary net position (if applicable)	97,327,847.00	97,327,847.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	317,738,269.00	317,738,269.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	28,427,786.00	28,427,786.00
1st Subsequent Year (2022-23)	29,218,878.00	29,218,878.00
2nd Subsequent Year (2023-24)	29,218,878.00	29,218,787.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	26,644,615.25	24,864,409.15
1st Subsequent Year (2022-23)	28,427,786.00	28,427,786.00
2nd Subsequent Year (2023-24)	29,218,878.00	29,218,878.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	21,390,475.00	21,390,475.00
1st Subsequent Year (2022-23)	22,378,121.00	22,378,121.00
2nd Subsequent Year (2023-24)	22,999,010.00	22,999,010.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	3,098	3,098
1st Subsequent Year (2022-23)	3,098	3,098
2nd Subsequent Year (2023-24)	3,098	3,098

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) — Yes

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? — No

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? — No

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

3. Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	15,102,524.00	15,102,524.00
1st Subsequent Year (2022-23)	15,102,524.00	15,102,524.00
2nd Subsequent Year (2023-24)	15,102,524.00	15,102,524.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	15,102,524.00	15,102,524.00
1st Subsequent Year (2022-23)	15,102,524.00	15,102,524.00
2nd Subsequent Year (2023-24)	15,102,524.00	15,102,524.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,217.0	2,265.7	2,265.7	2,265.7

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	2,638,703		
	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	48,121,384	51,971,095	56,128,782
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	Included in Budget	8.0%	8.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	156,605,637	158,945,181
3. Percent change in step & column over prior year	Included in budget	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Certificated (Non-management) - Other
List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? — No

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1,255.0	1,357.9	1,357.9	1,357.9

1a. Have any salary and benefit negotiations been settled since first interim projections? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? — n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits — 772,453

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	25,208,498	27,225,178	29,403,192
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	Included in budget	8.0%	8.0%

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	35,335,682	35,583,640
3. Percent change in step & column over prior year	Included in budget	0.7%	0.7%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Classified (Non-management) - Other
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	258.3	290.8	290.8	290.8

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 471,009

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,934,003	4,248,724	4,588,622
3. Percent of H&W cost paid by employer	86.0%	86.0%	86.0%
4. Percent projected change in H&W cost over prior year	Included in budget	8.0%	8.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	23,309,516	23,472,923
3. Percent change in step and column over prior year	Included in budget	0.7%	0.7%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

A1. - Cashflow projections are attached separately to second interim report. A8. - Reports have been completed by the Fiscal Crisis Management Team (FCMAT) as well as the State Auditor.

End of School District Second Interim Criteria and Standards Review

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	434,484,520.00	1.73%	442,008,001.00	0.00%	442,015,756.00
2. Federal Revenues	8100-8299	156,000.00	0.00%	156,000.00	0.00%	156,000.00
3. Other State Revenues	8300-8599	7,370,623.00	0.00%	7,370,623.00	0.00%	7,370,623.00
4. Other Local Revenues	8600-8799	5,943,213.90	0.00%	5,943,214.00	0.00%	5,943,214.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,291,754.00	0.00%	2,291,754.00	0.00%	2,291,754.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(92,324,656.00)	4.98%	(96,922,460.00)	6.79%	(103,501,459.00)
6. Total (Sum lines A1 thru A5c)		357,921,454.90	0.82%	360,847,132.00	-1.82%	354,275,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				163,470,967.29		162,393,475.29
b. Step & Column Adjustment				2,288,594.00		2,273,509.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,366,086.00)		(492,714.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	163,470,967.29	-0.66%	162,393,475.29	1.10%	164,174,270.29
2. Classified Salaries						
a. Base Salaries				36,265,770.52		36,265,768.00
b. Step & Column Adjustment				253,860.48		253,860.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(253,863.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,265,770.52	0.00%	36,265,768.00	0.70%	36,519,628.00
3. Employee Benefits	3000-3999	113,246,587.77	9.11%	123,566,412.00	3.45%	127,831,506.00
4. Books and Supplies	4000-4999	11,365,824.40	-28.41%	8,137,338.00	54.12%	12,541,003.00
5. Services and Other Operating Expenditures	5000-5999	22,461,336.69	14.03%	25,612,244.00	-2.54%	24,961,910.00
6. Capital Outlay	6000-6999	374,340.40	-80.71%	72,200.00	0.00%	72,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,544,448.56)	-32.97%	(7,067,841.00)	0.00%	(7,067,841.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,000.00	0.00%	266,000.00	0.00%	266,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		338,056,378.51	3.65%	350,395,596.29	2.87%	360,448,676.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		19,865,076.39		10,451,535.71		(6,172,788.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		103,708,114.11		123,573,190.50		134,024,726.21
2. Ending Fund Balance (Sum lines C and D1)		123,573,190.50		134,024,726.21		127,851,937.92
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	328,869.00		328,869.00		328,869.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,178,519.00		40,951,519.00		47,108,730.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
2. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		123,573,190.50		134,024,726.21		127,851,937.92

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
c. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		112,065,802.50		92,744,338.21		80,414,338.92

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The adjustments in B.1.d are related to the add back of 21-22 first and second innterim salary savings offset by reductions related to the Fiscal Recovery plan and layoffs, in the 22-23 year it is the FTE decrease that is aligned with the enrollment decline. For B.2.d the adjustment is related to the add back of 21-22 first and second interim salary savings offset by reductions related to the Fiscal Recovery plan and layoffs.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,240,374.00	0.00%	2,240,374.00	0.00%	2,240,374.00
2. Federal Revenues	8100-8299	181,210,093.65	-48.75%	92,877,889.00	0.72%	93,548,973.00
3. Other State Revenues	8300-8599	83,087,730.74	-13.53%	71,845,608.00	0.00%	71,845,608.00
4. Other Local Revenues	8600-8799	2,812,859.84	-92.19%	219,748.00	0.00%	219,748.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	92,324,656.00	4.98%	96,922,460.00	6.79%	103,501,459.00
6. Total (Sum lines A1 thru A5c)		361,675,714.23	-26.98%	264,106,079.00	2.75%	271,356,162.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				68,244,978.44		56,532,400.44
b. Step & Column Adjustment				382,172.00		316,581.75
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,094,750.00)		2,229,000.55
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,244,978.44	-17.16%	56,532,400.44	4.50%	59,077,982.74
2. Classified Salaries						
a. Base Salaries				30,125,734.17		25,889,284.77
b. Step & Column Adjustment				132,854.60		114,172.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,369,304.00)		606,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,125,734.17	-14.06%	25,889,284.77	2.78%	26,609,456.77
3. Employee Benefits	3000-3999	76,338,641.96	-5.81%	71,903,758.00	3.55%	74,458,206.00
4. Books and Supplies	4000-4999	67,283,545.80	-49.44%	34,016,223.00	1.06%	34,376,765.00
5. Services and Other Operating Expenditures	5000-5999	112,406,821.88	-43.17%	63,879,900.00	3.50%	66,117,442.00
6. Capital Outlay	6000-6999	13,473,852.57	-41.82%	7,839,732.00	0.00%	7,839,732.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,388,309.94	-29.77%	6,593,125.00	0.00%	6,593,125.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,548,344.21)		(3,716,547.51)
11. Total (Sum lines B1 thru B10)		377,261,884.76	-29.99%	264,106,079.00	2.75%	271,356,162.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(15,586,170.53)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,198,603.35		6,612,432.82		6,612,432.82
2. Ending Fund Balance (Sum lines C and D1)		6,612,432.82		6,612,432.82		6,612,432.82
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,612,432.82		6,612,432.82		6,612,432.82
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,612,432.82		6,612,432.82		6,612,432.82

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B.1.d/B.2.d - net adjustments made for removing expenditures related to one-time/expiring grants (primarily ESSER/ELO/IPI funds) and offset by adjustments made for increases in special education staffing. B.10 - budget adjustments needed to be made to self sustaining grants for increased costs related to step/column increases, STRS/PERS adjustments and health/welfare increases for each subsequent year.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	436,724,894.00	1.72%	444,248,375.00	0.00%	444,256,130.00
2. Federal Revenues	8100-8299	181,366,093.65	-48.70%	93,033,889.00	0.72%	93,704,973.00
3. Other State Revenues	8300-8599	90,458,353.74	-12.43%	79,216,231.00	0.00%	79,216,231.00
4. Other Local Revenues	8600-8799	8,756,073.74	-29.62%	6,162,962.00	0.00%	6,162,962.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,291,754.00	0.00%	2,291,754.00	0.00%	2,291,754.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		719,597,169.13	-13.15%	624,953,211.00	0.11%	625,632,050.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				231,715,945.73		218,925,875.73
b. Step & Column Adjustment				2,670,766.00		2,590,090.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,460,836.00)		1,736,286.55
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	231,715,945.73	-5.52%	218,925,875.73	1.98%	223,252,253.03
2. Classified Salaries						
a. Base Salaries				66,391,504.69		62,155,052.77
b. Step & Column Adjustment				386,715.08		368,032.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,623,167.00)		606,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,391,504.69	-6.38%	62,155,052.77	1.57%	63,129,084.77
3. Employee Benefits	3000-3999	189,585,229.73	3.10%	195,470,170.00	3.49%	202,289,712.00
4. Books and Supplies	4000-4999	78,649,370.20	-46.40%	42,153,561.00	11.30%	46,917,768.00
5. Services and Other Operating Expenditures	5000-5999	134,868,158.57	-33.64%	89,492,144.00	1.77%	91,079,352.00
6. Capital Outlay	6000-6999	13,848,192.97	-42.87%	7,911,932.00	0.00%	7,911,932.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,150,000.00	0.00%	1,150,000.00	0.00%	1,150,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,156,138.62)	-58.94%	(474,716.00)	0.00%	(474,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,000.00	0.00%	266,000.00	0.00%	266,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,548,344.21)		(3,716,547.51)
11. Total (Sum lines B1 thru B10)		715,318,263.27	-14.09%	614,501,675.29	2.82%	631,804,838.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,278,905.86		10,451,535.71		(6,172,788.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		125,906,717.46		130,185,623.32		140,637,159.03
2. Ending Fund Balance (Sum lines C and D1)		130,185,623.32		140,637,159.03		134,464,370.74
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	328,869.00		328,869.00		328,869.00
b. Restricted	9740	6,612,432.82		6,612,432.82		6,612,432.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,178,519.00		40,951,519.00		47,108,730.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
2. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		130,185,623.32		140,637,159.03		134,464,370.74

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,651,325.00		30,610,496.00		31,475,654.00
c. Unassigned/Unappropriated	9790	76,414,477.50		62,133,842.21		48,938,684.92
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		112,065,802.50		92,744,338.21		80,414,338.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.67%		15.09%		12.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		34,219.38		34,558.72		34,385.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		715,318,263.27		614,501,675.29		631,804,838.29
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		715,318,263.27		614,501,675.29		631,804,838.29
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,306,365.27		12,290,033.51		12,636,096.77
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,306,365.27		12,290,033.51		12,636,096.77
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	430,509,685.00	435,769,916.00	240,650,757.64	434,484,520.00	(1,285,396.00)	-0.3%
2) Federal Revenue		8100-8299	156,000.00	156,000.00	284,152.01	156,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,370,623.00	7,370,623.00	4,289,736.12	7,370,623.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,769,588.89	5,874,135.17	1,751,548.43	5,943,213.90	69,078.73	1.2%
5) TOTAL, REVENUES			443,805,896.89	449,170,674.17	246,976,194.20	447,954,356.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	166,630,868.73	163,420,529.98	82,403,837.02	163,470,967.29	(50,437.31)	0.0%
2) Classified Salaries		2000-2999	36,428,672.59	36,296,430.66	20,334,830.65	36,265,770.52	30,660.14	0.1%
3) Employee Benefits		3000-3999	118,719,396.79	115,727,433.11	58,098,985.14	113,246,587.77	2,480,845.34	2.1%
4) Books and Supplies		4000-4999	13,001,548.29	13,231,916.17	1,173,075.01	11,365,824.40	1,866,091.77	14.1%
5) Services and Other Operating Expenditures		5000-5999	25,422,454.75	23,816,686.26	13,147,184.66	22,461,336.69	1,355,349.57	5.7%
6) Capital Outlay		6000-6999	72,200.00	112,666.91	23,460.71	374,340.40	(261,673.49)	-232.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,067,842.24)	(10,419,377.48)	(425,243.90)	(10,544,448.56)	125,071.08	-1.2%
9) TOTAL, EXPENDITURES			354,357,298.91	343,336,285.61	175,753,964.53	337,790,378.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			89,448,597.98	105,834,388.56	71,222,229.67	110,163,978.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
b) Transfers Out		7600-7629	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(98,193,763.00)	(94,944,460.00)	0.00	(92,324,656.00)	2,619,804.00	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,143,462.00)	(92,894,159.00)	0.00	(90,298,902.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,694,864.02)	12,940,229.56	71,222,229.67	19,865,076.39		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	103,708,114.11	103,708,114.11		103,708,114.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,708,114.11	103,708,114.11		103,708,114.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,708,114.11	103,708,114.11		103,708,114.11		
2) Ending Balance, June 30 (E + F1e)			97,013,250.09	116,648,343.67		123,573,190.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	103,796.00	104,082.00		103,869.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,081,092.00	48,025,778.00		11,178,519.00		
2022-23 Projected Deficit	0000	9780	*18,217,221.00*					
2023-24 Projected Deficit	0000	9780	*24,929,252.00*					
2021-22 LCAP Supplemental/Concentr	0000	9780	*4,934,619.00*					
2022-23 Projected Deficit	0000	9780		*19,458,842.00*				
2023-24 Projected Deficit	0000	9780		*26,201,248.00*				
2021-22 LCAP Supplemental/Concentr	0000	9780		*978,473.00*				
School Site Programs	0000	9780		*381,601.00*				
MAA	0000	9780		*1,005,614.00*				
2023-24 Projected Deficit	0000	9780				*6,172,789.00*		
2021-22 LCAP Supplemental/Concentr	0000	9780				*3,500,000.00*		
School Site Programs	0000	9780				*383,845.00*		
MAA	0000	9780				*1,121,885.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,758,528.00	14,273,929.00		35,651,325.00		
Unassigned/Unappropriated Amount		9790	36,844,834.09	54,019,554.67		76,414,477.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	254,677,332.00	232,049,938.00	127,517,751.46	231,407,201.00	(642,737.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	76,782,060.00	99,152,785.00	47,527,411.00	98,510,126.00	(642,659.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	9,030,619.59	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	688,577.00	686,914.00	351,216.03	686,914.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	79,104,483.00	83,423,477.00	46,447,583.68	83,423,477.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,590,828.00	2,441,088.00	3,004,619.57	2,441,088.00	0.00	0.0%
Prior Years' Taxes		8043	640,689.00	616,006.00	(199,852.84)	616,006.00	0.00	0.0%
Supplemental Taxes		8044	3,514,197.00	3,481,006.00	732,055.44	3,481,006.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,463,656.00	17,082,369.00	12,579,572.68	17,082,369.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	10,676,020.00	387,857.41	10,676,020.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	10,853.62	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			444,349,372.00	449,609,603.00	247,389,687.64	448,324,207.00	(1,285,396.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	(13,839,687.00)	(6,738,930.00)	(13,839,687.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			430,509,685.00	435,769,916.00	240,650,757.64	434,484,520.00	(1,285,396.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	156,000.00	156,000.00	284,152.01	156,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			156,000.00	156,000.00	284,152.01	156,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,576,423.00	1,576,423.00	1,575,640.00	1,576,423.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,794,200.00	5,794,200.00	2,714,096.12	5,794,200.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,370,623.00	7,370,623.00	4,289,736.12	7,370,623.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	14,197.05	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,936,781.00	1,936,781.00	966,747.08	1,936,781.00	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	238,667.33	1,455,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,968,490.00	1,968,490.00	60,766.80	1,968,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	358,917.89	463,464.17	471,170.17	532,542.90	69,078.73	14.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,769,588.89	5,874,135.17	1,751,548.43	5,943,213.90	69,078.73	1.2%
TOTAL, REVENUES			443,805,896.89	449,170,674.17	246,976,194.20	447,954,356.90	(1,216,317.27)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	137,860,025.90	134,356,216.14	68,080,841.85	134,364,265.81	(8,049.67)	0.0%
Certificated Pupil Support Salaries		1200	10,516,468.10	10,531,215.30	4,711,169.18	10,531,215.30	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,801,062.20	16,822,932.14	9,196,715.29	16,818,735.74	4,196.40	0.0%
Other Certificated Salaries		1900	1,453,312.53	1,710,166.40	415,110.70	1,756,750.44	(46,584.04)	-2.7%
TOTAL, CERTIFICATED SALARIES			166,630,868.73	163,420,529.98	82,403,837.02	163,470,967.29	(50,437.31)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	967,469.67	979,037.52	526,266.24	950,566.30	28,471.22	2.9%
Classified Support Salaries		2200	14,857,587.02	14,576,192.44	8,272,189.57	14,576,182.79	9.65	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,186,442.49	5,335,166.77	2,755,320.89	5,324,020.40	11,146.37	0.2%
Clerical, Technical and Office Salaries		2400	13,909,262.71	13,733,655.09	7,954,948.83	13,763,940.86	(30,285.77)	-0.2%
Other Classified Salaries		2900	1,507,910.70	1,672,378.84	826,105.12	1,651,060.17	21,318.67	1.3%
TOTAL, CLASSIFIED SALARIES			36,428,672.59	36,296,430.66	20,334,830.65	36,265,770.52	30,660.14	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,911,985.57	27,351,533.68	13,460,740.59	27,024,353.14	327,180.54	1.2%
PERS		3201-3202	8,231,419.03	8,166,650.50	4,428,041.05	8,164,004.11	2,646.39	0.0%
OASDI/Medicare/Alternative		3301-3302	5,206,749.67	5,148,459.79	2,758,339.67	5,150,897.88	(2,438.09)	0.0%
Health and Welfare Benefits		3401-3402	55,087,532.31	54,232,133.46	27,834,586.19	53,404,631.58	827,501.88	1.5%
Unemployment Insurance		3501-3502	2,447,807.68	1,004,351.68	509,899.65	1,009,429.98	(5,078.30)	-0.5%
Workers' Compensation		3601-3602	3,042,445.61	2,991,326.38	1,582,844.83	2,992,652.70	(1,326.32)	0.0%
OPEB, Allocated		3701-3702	16,727,722.47	16,769,179.07	7,492,655.70	15,436,798.61	1,332,380.46	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	63,734.45	63,798.55	31,877.46	63,819.77	(21.22)	0.0%
TOTAL, EMPLOYEE BENEFITS			118,719,396.79	115,727,433.11	58,098,985.14	113,246,587.77	2,480,845.34	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,143,673.39	5,079,357.87	0.00	5,061,708.49	17,649.38	0.3%
Books and Other Reference Materials		4200	146,926.00	138,352.25	2,361.62	145,460.63	(7,108.38)	-5.1%
Materials and Supplies		4300	6,955,915.05	7,243,076.75	952,851.55	5,621,847.92	1,621,228.83	22.4%
Noncapitalized Equipment		4400	755,033.85	771,129.30	217,861.84	536,807.36	234,321.94	30.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,001,548.29	13,231,916.17	1,173,075.01	11,365,824.40	1,866,091.77	14.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	643,658.80	590,276.48	374,725.78	551,157.67	39,118.81	6.6%
Travel and Conferences		5200	313,996.35	384,706.21	32,693.12	258,208.08	126,498.13	32.9%
Dues and Memberships		5300	160,817.00	179,141.49	131,731.00	180,166.49	(1,025.00)	-0.6%
Insurance		5400-5450	2,020,000.00	2,020,000.00	732,764.99	1,612,565.88	407,434.12	20.2%
Operations and Housekeeping Services		5500	9,646,920.00	9,613,563.00	6,082,333.08	9,613,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,296,155.00	1,411,070.61	400,789.58	1,548,817.21	(137,746.60)	-9.8%
Transfers of Direct Costs		5710	(115,096.50)	(157,262.50)	(28,119.16)	(153,112.20)	(4,150.30)	2.6%
Transfers of Direct Costs - Interfund		5750	(1,575,071.00)	(1,578,753.96)	(26,306.38)	(1,580,822.33)	2,068.37	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	11,881,891.64	9,574,531.87	4,668,918.73	8,635,831.89	938,699.98	9.8%
Communications		5900	1,149,183.46	1,779,413.06	777,653.92	1,794,961.00	(15,547.94)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,422,454.75	23,816,686.26	13,147,184.66	22,461,336.69	1,355,349.57	5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,501.58	6,501.58	6,501.58	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,019.94	22,289.01	5,799.94	5,220.00	47.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,200.00	30,145.39	(5,329.88)	100,981.88	(70,836.49)	-235.0%
Equipment Replacement		6500	65,000.00	65,000.00	0.00	261,057.00	(196,057.00)	-301.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,200.00	112,666.91	23,460.71	374,340.40	(261,673.49)	-232.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	38,188.00	40,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,100,000.00	1,100,000.00	957,540.29	1,100,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,000.00	10,000.00	2,106.95	10,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,767,662.24)	(9,300,386.63)	(412,662.75)	(9,388,309.94)	87,923.31	-0.9%
Transfers of Indirect Costs - Interfund		7350	(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,067,842.24)	(10,419,377.48)	(425,243.90)	(10,544,448.56)	125,071.08	-1.2%
TOTAL, EXPENDITURES			354,357,298.91	343,336,285.61	175,753,964.53	337,790,378.51	5,545,907.10	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(98,193,763.00)	(94,944,460.00)	0.00	(92,324,656.00)	2,619,804.00	-2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(98,193,763.00)	(94,944,460.00)	0.00	(92,324,656.00)	2,619,804.00	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(96,143,462.00)	(92,894,159.00)	0.00	(90,298,902.00)	2,595,257.00	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,037,653.61	178,008,006.37	43,043,062.79	181,210,093.65	3,202,087.28	1.8%
3) Other State Revenue		8300-8599	66,569,094.55	79,234,108.56	52,119,539.68	83,087,730.74	3,853,622.18	4.9%
4) Other Local Revenue		8600-8799	616,056.43	2,692,143.76	1,799,836.27	2,812,859.84	120,716.08	4.5%
5) TOTAL, REVENUES			115,463,178.59	262,174,632.69	96,962,438.74	269,351,058.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,174,982.87	67,642,899.28	28,133,001.35	68,244,978.44	(602,079.16)	-0.9%
2) Classified Salaries		2000-2999	25,291,642.64	29,876,838.57	12,556,217.91	30,125,734.17	(248,895.60)	-0.8%
3) Employee Benefits		3000-3999	70,609,747.90	77,458,268.10	23,507,679.82	76,338,641.96	1,119,626.14	1.4%
4) Books and Supplies		4000-4999	16,442,650.64	64,798,518.40	8,960,991.39	67,283,545.80	(2,485,027.40)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	56,623,418.16	110,073,123.78	27,729,564.28	112,406,821.88	(2,333,698.10)	-2.1%
6) Capital Outlay		6000-6999	1,709,321.79	13,260,428.04	2,595,879.82	13,473,852.57	(213,424.53)	-1.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,767,662.24	9,300,386.63	412,662.75	9,388,309.94	(87,923.31)	-0.9%
9) TOTAL, EXPENDITURES			235,619,426.24	372,410,462.80	103,895,997.32	377,261,884.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,156,247.65)	(110,235,830.11)	(6,933,558.58)	(107,910,826.53)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	98,193,763.00	94,944,460.00	0.00	92,324,656.00	(2,619,804.00)	-2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			98,193,763.00	94,944,460.00	0.00	92,324,656.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,962,484.65)	(15,291,370.11)	(6,933,558.58)	(15,586,170.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,198,603.35	22,198,603.35		22,198,603.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,198,603.35	22,198,603.35		22,198,603.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,198,603.35	22,198,603.35		22,198,603.35		
2) Ending Balance, June 30 (E + F1e)			236,118.70	6,907,233.24		6,612,432.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,135,727.50	6,907,233.24		6,612,432.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(10,899,608.80)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,171,241.00	11,270,250.55	51,598.46	11,270,250.55	0.00	0.0%
Special Education Discretionary Grants		8182	1,018,033.00	1,034,009.20	0.00	1,034,009.20	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,094.21	2,094.21	2,094.21	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,687,137.00	23,372,191.00	6,267,194.54	23,372,191.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,249,026.00	2,631,972.22	1,092,155.22	2,631,972.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	159,885.68	159,885.68	69,697.25	159,885.68	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	859,602.00	859,602.00	377,056.58	859,602.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,302,930.11	5,886,309.78	3,995,862.77	9,088,397.06	3,202,087.28	54.4%
Career and Technical Education	3500-3599	8290	443,563.00	443,563.00	(416,537.12)	443,563.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,146,235.82	132,348,128.73	31,603,940.88	132,348,128.73	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,037,653.61	178,008,006.37	43,043,062.79	181,210,093.65	3,202,087.28	1.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	27,222,273.00	29,861,016.00	22,089,790.00	29,861,016.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	149,923.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	1,892,772.00	2,337,272.00	(14,283.25)	2,337,272.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,463,208.93	9,527,314.87	735,471.82	9,527,314.87	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,289,880.00	2,309,327.85	2,309,327.85	2,309,327.85	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,424.00	553,178.29	183,374.46	553,178.29	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,318,536.62	34,645,999.55	26,665,935.80	38,499,621.73	3,853,622.18	11.1%
TOTAL, OTHER STATE REVENUE			66,569,094.55	79,234,108.56	52,119,539.68	83,087,730.74	3,853,622.18	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	616,056.43	2,692,143.76	1,823,588.39	2,812,859.84	120,716.08	4.5%
Tuition		8710	0.00	0.00	(23,752.12)	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			616,056.43	2,692,143.76	1,799,836.27	2,812,859.84	120,716.08	4.5%
TOTAL, REVENUES			115,463,178.59	262,174,632.69	96,962,438.74	269,351,058.23	7,176,425.54	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,766,950.72	42,837,365.68	17,755,680.15	42,696,604.32	140,761.36	0.3%
Certificated Pupil Support Salaries		1200	5,324,691.04	7,317,639.15	3,340,303.58	7,060,539.88	257,099.27	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,733,456.75	6,479,576.28	1,879,533.29	7,184,523.48	(704,947.20)	-10.9%
Other Certificated Salaries		1900	10,349,884.36	11,008,318.17	5,157,484.33	11,303,310.76	(294,992.59)	-2.7%
TOTAL, CERTIFICATED SALARIES			59,174,982.87	67,642,899.28	28,133,001.35	68,244,978.44	(602,079.16)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,113,250.78	11,387,605.13	4,017,784.91	11,300,158.17	87,446.96	0.8%
Classified Support Salaries		2200	8,040,922.56	10,355,877.91	4,746,552.34	10,001,174.39	354,703.52	3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,479,779.53	3,615,702.60	1,460,687.03	3,890,473.77	(274,771.17)	-7.6%
Clerical, Technical and Office Salaries		2400	1,800,967.98	2,975,926.06	1,470,511.67	3,320,116.47	(344,190.41)	-11.6%
Other Classified Salaries		2900	856,721.79	1,541,726.87	860,681.96	1,613,811.37	(72,084.50)	-4.7%
TOTAL, CLASSIFIED SALARIES			25,291,642.64	29,876,838.57	12,556,217.91	30,125,734.17	(248,895.60)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,158,810.62	33,091,463.63	4,452,986.01	33,142,168.25	(50,704.62)	-0.2%
PERS		3201-3202	5,730,709.59	6,620,966.70	2,786,797.26	6,679,822.29	(58,855.59)	-0.9%
OASDI/Medicare/Alternative		3301-3302	2,914,471.15	3,282,722.65	1,407,459.94	3,397,237.04	(114,514.39)	-3.5%
Health and Welfare Benefits		3401-3402	22,111,971.24	24,781,525.58	11,080,618.25	23,859,254.14	922,271.44	3.7%
Unemployment Insurance		3501-3502	998,742.05	1,000,430.44	200,758.60	997,597.64	2,832.80	0.3%
Workers' Compensation		3601-3602	1,179,442.56	1,469,899.76	626,349.47	1,484,248.18	(14,348.42)	-1.0%
OPEB, Allocated		3701-3702	6,498,221.55	7,187,675.07	2,941,390.22	6,754,094.96	433,580.11	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,379.14	23,584.27	11,320.07	24,219.46	(635.19)	-2.7%
TOTAL, EMPLOYEE BENEFITS			70,609,747.90	77,458,268.10	23,507,679.82	76,338,641.96	1,119,626.14	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,782,434.00	2,280,761.60	361,768.49	2,280,761.60	0.00	0.0%
Books and Other Reference Materials		4200	73,291.00	3,186,028.50	129,895.80	3,187,584.70	(1,556.20)	0.0%
Materials and Supplies		4300	13,401,566.68	43,623,692.68	7,010,038.54	46,786,142.82	(3,162,450.14)	-7.2%
Noncapitalized Equipment		4400	1,185,358.96	15,476,115.62	1,380,813.66	14,797,136.68	678,978.94	4.4%
Food		4700	0.00	231,920.00	78,474.90	231,920.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,442,650.64	64,798,518.40	8,960,991.39	67,283,545.80	(2,485,027.40)	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,142,777.85	70,351,421.46	16,044,384.20	72,437,748.62	(2,086,327.16)	-3.0%
Travel and Conferences		5200	307,100.30	599,491.16	97,436.32	649,777.59	(50,286.43)	-8.4%
Dues and Memberships		5300	4,000.00	57,201.20	54,013.36	60,001.20	(2,800.00)	-4.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,500.00	67,000.00	33,912.08	67,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,525.00	3,314,619.83	1,599,111.01	3,212,625.35	101,994.48	3.1%
Transfers of Direct Costs		5710	115,096.50	157,262.50	28,119.16	153,112.20	4,150.30	2.6%
Transfers of Direct Costs - Interfund		5750	(54,077.00)	(53,376.05)	(16,239.20)	(53,376.06)	0.01	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,590,784.01	35,427,715.68	9,865,837.24	35,732,413.78	(304,698.10)	-0.9%
Communications		5900	38,711.50	151,788.00	22,990.11	147,519.20	4,268.80	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,623,418.16	110,073,123.78	27,729,564.28	112,406,821.88	(2,333,698.10)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	4,974,087.43	235,233.71	5,086,827.24	(112,739.81)	-2.3%
Buildings and Improvements of Buildings		6200	10,000.00	5,493,070.65	1,494,833.68	5,552,052.38	(58,981.73)	-1.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,199,321.79	2,369,528.60	539,921.94	2,400,469.76	(30,941.16)	-1.3%
Equipment Replacement		6500	400,000.00	423,741.36	325,890.49	434,503.19	(10,761.83)	-2.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,709,321.79	13,260,428.04	2,595,879.82	13,473,852.57	(213,424.53)	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,767,662.24	9,300,386.63	412,662.75	9,388,309.94	(87,923.31)	-0.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,767,662.24	9,300,386.63	412,662.75	9,388,309.94	(87,923.31)	-0.9%
TOTAL, EXPENDITURES			235,619,426.24	372,410,462.80	103,895,997.32	377,261,884.76	(4,851,421.96)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	98,193,763.00	94,944,460.00	0.00	92,324,656.00	(2,619,804.00)	-2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			98,193,763.00	94,944,460.00	0.00	92,324,656.00	(2,619,804.00)	-2.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			98,193,763.00	94,944,460.00	0.00	92,324,656.00	2,619,804.00	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	432,750,059.00	438,010,290.00	240,650,757.64	436,724,894.00	(1,285,396.00)	-0.3%
2) Federal Revenue		8100-8299	46,193,653.61	178,164,006.37	43,327,214.80	181,366,093.65	3,202,087.28	1.8%
3) Other State Revenue		8300-8599	73,939,717.55	86,604,731.56	56,409,275.80	90,458,353.74	3,853,622.18	4.4%
4) Other Local Revenue		8600-8799	6,385,645.32	8,566,278.93	3,551,384.70	8,756,073.74	189,794.81	2.2%
5) TOTAL, REVENUES			559,269,075.48	711,345,306.86	343,938,632.94	717,305,415.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	225,805,851.60	231,063,429.26	110,536,838.37	231,715,945.73	(652,516.47)	-0.3%
2) Classified Salaries		2000-2999	61,720,315.23	66,173,269.23	32,891,048.56	66,391,504.69	(218,235.46)	-0.3%
3) Employee Benefits		3000-3999	189,329,144.69	193,185,701.21	81,606,664.96	189,585,229.73	3,600,471.48	1.9%
4) Books and Supplies		4000-4999	29,444,198.93	78,030,434.57	10,134,066.40	78,649,370.20	(618,935.63)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	82,045,872.91	133,889,810.04	40,876,748.94	134,868,158.57	(978,348.53)	-0.7%
6) Capital Outlay		6000-6999	1,781,521.79	13,373,094.95	2,619,340.53	13,848,192.97	(475,098.02)	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
9) TOTAL, EXPENDITURES			589,976,725.15	715,746,748.41	279,649,961.85	715,052,263.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,707,649.67)	(4,401,441.55)	64,288,671.09	2,253,151.86		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
b) Transfers Out		7600-7629	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,050,301.00	2,050,301.00	0.00	2,025,754.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,657,348.67)	(2,351,140.55)	64,288,671.09	4,278,905.86		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,906,717.46	125,906,717.46		125,906,717.46	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,906,717.46	125,906,717.46		125,906,717.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,906,717.46	125,906,717.46		125,906,717.46		
2) Ending Balance, June 30 (E + F1e)			97,249,368.79	123,555,576.91		130,185,623.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	103,796.00	104,082.00		103,869.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,135,727.50	6,907,233.24		6,612,432.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,081,092.00	48,025,778.00		11,178,519.00		
2022-23 Projected Deficit	0000	9780	*18,217,221.00*					
2023-24 Projected Deficit	0000	9780	*24,929,252.00*					
2021-22 LCAP Supplemental/Concentr	0000	9780	*4,934,619.00*					
2022-23 Projected Deficit	0000	9780		*19,458,842.00*				
2023-24 Projected Deficit	0000	9780		*26,201,248.00*				
2021-22 LCAP Supplemental/Concentr	0000	9780		*978,473.00*				
School Site Programs	0000	9780		*381,601.00*				
MAA	0000	9780		*1,005,614.00*				
2023-24 Projected Deficit	0000	9780				*6,172,789.00*		
2021-22 LCAP Supplemental/Concentr	0000	9780				*3,500,000.00*		
School Site Programs	0000	9780				*383,845.00*		
MAA	0000	9780				*1,121,885.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,758,528.00	14,273,929.00		35,651,325.00		
Unassigned/Unappropriated Amount		9790	25,945,225.29	54,019,554.67		76,414,477.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	254,677,332.00	232,049,938.00	127,517,751.46	231,407,201.00	(642,737.00)	-0.3%
Education Protection Account State Aid - Current Year		8012	76,782,060.00	99,152,785.00	47,527,411.00	98,510,126.00	(642,659.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	9,030,619.59	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	688,577.00	686,914.00	351,216.03	686,914.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	79,104,483.00	83,423,477.00	46,447,583.68	83,423,477.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,590,828.00	2,441,088.00	3,004,619.57	2,441,088.00	0.00	0.0%
Prior Years' Taxes		8043	640,689.00	616,006.00	(199,852.84)	616,006.00	0.00	0.0%
Supplemental Taxes		8044	3,514,197.00	3,481,006.00	732,055.44	3,481,006.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,463,656.00	17,082,369.00	12,579,572.68	17,082,369.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	10,676,020.00	387,857.41	10,676,020.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	10,853.62	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			444,349,372.00	449,609,603.00	247,389,687.64	448,324,207.00	(1,285,396.00)	-0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	(13,839,687.00)	(6,738,930.00)	(13,839,687.00)	0.00	0.0%
Property Taxes Transfers		8097	2,240,374.00	2,240,374.00	0.00	2,240,374.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			432,750,059.00	438,010,290.00	240,650,757.64	436,724,894.00	(1,285,396.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,171,241.00	11,270,250.55	51,598.46	11,270,250.55	0.00	0.0%
Special Education Discretionary Grants		8182	1,018,033.00	1,034,009.20	0.00	1,034,009.20	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,094.21	2,094.21	2,094.21	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,687,137.00	23,372,191.00	6,267,194.54	23,372,191.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,249,026.00	2,631,972.22	1,092,155.22	2,631,972.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	159,885.68	159,885.68	69,697.25	159,885.68	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	859,602.00	859,602.00	377,056.58	859,602.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,302,930.11	5,886,309.78	3,995,862.77	9,088,397.06	3,202,087.28	54.4%
Career and Technical Education	3500-3599	8290	443,563.00	443,563.00	(416,537.12)	443,563.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,302,235.82	132,504,128.73	31,888,092.89	132,504,128.73	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,193,653.61	178,164,006.37	43,327,214.80	181,366,093.65	3,202,087.28	1.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	27,222,273.00	29,861,016.00	22,089,790.00	29,861,016.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	149,923.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,576,423.00	1,576,423.00	1,575,640.00	1,576,423.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	7,686,972.00	8,131,472.00	2,699,812.87	8,131,472.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,463,208.93	9,527,314.87	735,471.82	9,527,314.87	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,289,880.00	2,309,327.85	2,309,327.85	2,309,327.85	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,424.00	553,178.29	183,374.46	553,178.29	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,318,536.62	34,645,999.55	26,665,935.80	38,499,621.73	3,853,622.18	11.1%
TOTAL, OTHER STATE REVENUE			73,939,717.55	86,604,731.56	56,409,275.80	90,458,353.74	3,853,622.18	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	50,000.00	50,000.00	14,197.05	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,936,781.00	1,936,781.00	966,747.08	1,936,781.00	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	238,667.33	1,455,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,968,490.00	1,968,490.00	60,766.80	1,968,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	974,974.32	3,155,607.93	2,294,758.56	3,345,402.74	189,794.81	6.0%
Tuition		8710	0.00	0.00	(23,752.12)	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,385,645.32	8,566,278.93	3,551,384.70	8,756,073.74	189,794.81	2.2%
TOTAL, REVENUES			559,269,075.48	711,345,306.86	343,938,632.94	717,305,415.13	5,960,108.27	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	178,626,976.62	177,193,581.82	85,836,522.00	177,060,870.13	132,711.69	0.1%
Certificated Pupil Support Salaries		1200	15,841,159.14	17,848,854.45	8,051,472.76	17,591,755.18	257,099.27	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	19,534,518.95	23,302,508.42	11,076,248.58	24,003,259.22	(700,750.80)	-3.0%
Other Certificated Salaries		1900	11,803,196.89	12,718,484.57	5,572,595.03	13,060,061.20	(341,576.63)	-2.7%
TOTAL, CERTIFICATED SALARIES			225,805,851.60	231,063,429.26	110,536,838.37	231,715,945.73	(652,516.47)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,080,720.45	12,366,642.65	4,544,051.15	12,250,724.47	115,918.18	0.9%
Classified Support Salaries		2200	22,898,509.58	24,932,070.35	13,018,741.91	24,577,357.18	354,713.17	1.4%
Classified Supervisors' and Administrators' Salaries		2300	7,666,222.02	8,950,869.37	4,216,007.92	9,214,494.17	(263,624.80)	-2.9%
Clerical, Technical and Office Salaries		2400	15,710,230.69	16,709,581.15	9,425,460.50	17,084,057.33	(374,476.18)	-2.2%
Other Classified Salaries		2900	2,364,632.49	3,214,105.71	1,686,787.08	3,264,871.54	(50,765.83)	-1.6%
TOTAL, CLASSIFIED SALARIES			61,720,315.23	66,173,269.23	32,891,048.56	66,391,504.69	(218,235.46)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,070,796.19	60,442,997.31	17,913,726.60	60,166,521.39	276,475.92	0.5%
PERS		3201-3202	13,962,128.62	14,787,617.20	7,214,838.31	14,843,826.40	(56,209.20)	-0.4%
OASDI/Medicare/Alternative		3301-3302	8,121,220.82	8,431,182.44	4,165,799.61	8,548,134.92	(116,952.48)	-1.4%
Health and Welfare Benefits		3401-3402	77,199,503.55	79,013,659.04	38,915,204.44	77,263,885.72	1,749,773.32	2.2%
Unemployment Insurance		3501-3502	3,446,549.73	2,004,782.12	710,658.25	2,007,027.62	(2,245.50)	-0.1%
Workers' Compensation		3601-3602	4,221,888.17	4,461,226.14	2,209,194.30	4,476,900.88	(15,674.74)	-0.4%
OPEB, Allocated		3701-3702	23,225,944.02	23,956,854.14	10,434,045.92	22,190,893.57	1,765,960.57	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	81,113.59	87,382.82	43,197.53	88,039.23	(656.41)	-0.8%
TOTAL, EMPLOYEE BENEFITS			189,329,144.69	193,185,701.21	81,606,664.96	189,585,229.73	3,600,471.48	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,926,107.39	7,360,119.47	361,768.49	7,342,470.09	17,649.38	0.2%
Books and Other Reference Materials		4200	220,217.00	3,324,380.75	132,257.42	3,333,045.33	(8,664.58)	-0.3%
Materials and Supplies		4300	20,357,481.73	50,866,769.43	7,962,890.09	52,407,990.74	(1,541,221.31)	-3.0%
Noncapitalized Equipment		4400	1,940,392.81	16,247,244.92	1,598,675.50	15,333,944.04	913,300.88	5.6%
Food		4700	0.00	231,920.00	78,474.90	231,920.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,444,198.93	78,030,434.57	10,134,066.40	78,649,370.20	(618,935.63)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,786,436.65	70,941,697.94	16,419,109.98	72,988,906.29	(2,047,208.35)	-2.9%
Travel and Conferences		5200	621,096.65	984,197.37	130,129.44	907,985.67	76,211.70	7.7%
Dues and Memberships		5300	164,817.00	236,342.69	185,744.36	240,167.69	(3,825.00)	-1.6%
Insurance		5400-5450	2,020,000.00	2,020,000.00	732,764.99	1,612,565.88	407,434.12	20.2%
Operations and Housekeeping Services		5500	9,651,420.00	9,680,563.00	6,116,245.16	9,680,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,770,680.00	4,725,690.44	1,999,900.59	4,761,442.56	(35,752.12)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,629,148.00)	(1,632,130.01)	(42,545.58)	(1,634,198.39)	2,068.38	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	24,472,675.65	45,002,247.55	14,534,755.97	44,368,245.67	634,001.88	1.4%
Communications		5900	1,187,894.96	1,931,201.06	800,644.03	1,942,480.20	(11,279.14)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,045,872.91	133,889,810.04	40,876,748.94	134,868,158.57	(978,348.53)	-0.7%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	4,980,589.01	241,735.29	5,093,328.82	(112,739.81)	-2.3%
Buildings and Improvements of Buildings		6200	10,000.00	5,504,090.59	1,517,122.69	5,557,852.32	(53,761.73)	-1.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,206,521.79	2,399,673.99	534,592.06	2,501,451.64	(101,777.65)	-4.2%
Equipment Replacement		6500	465,000.00	488,741.36	325,890.49	695,560.19	(206,818.83)	-42.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,781,521.79	13,373,094.95	2,619,340.53	13,848,192.97	(475,098.02)	-3.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	38,188.00	40,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,100,000.00	1,100,000.00	957,540.29	1,100,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,000.00	10,000.00	2,106.95	10,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,150,000.00	1,150,000.00	997,835.24	1,150,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,300,180.00)	(1,118,990.85)	(12,581.15)	(1,156,138.62)	37,147.77	-3.3%
TOTAL, EXPENDITURES			589,976,725.15	715,746,748.41	279,649,961.85	715,052,263.27	694,485.14	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,316,301.00	2,316,301.00	0.00	2,291,754.00	(24,547.00)	-1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,050,301.00	2,050,301.00	0.00	2,025,754.00	24,547.00	-1.2%

Resource	Description	2021-22 Projected Year Totals
5640	Medi-Cal Billing Option	2,163,586.04
6230	California Clean Energy Jobs Act	54,002.30
6300	Lottery: Instructional Materials	1,233,503.44
7085	Learning Communities for School Success P	616,793.66
7388	SB 117 COVID-19 LEA Response Funds	542,507.25
7425	Expanded Learning Opportunities (ELO) Gra	7,008.00
8150	Ongoing & Major Maintenance Account (RM/	1,989,763.23
9010	Other Restricted Local	5,268.90
Total, Restricted Balance		6,612,432.82

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,219,952.00	1,219,952.00		1,219,952.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,952.00	1,219,952.00		1,219,952.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,952.00	1,219,952.00		1,219,952.00		
2) Ending Balance, June 30 (E + F1e)			1,219,952.00	1,219,952.00		1,219,952.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,219,952.00	1,219,952.00		1,219,952.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	1,219,952.00
Total, Restricted Balance		1,219,952.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,988,961.00	16,563,006.00	9,732,914.00	17,103,777.00	540,771.00	3.3%
2) Federal Revenue		8100-8299	435,110.00	1,079,464.26	109,315.55	1,079,464.26	0.00	0.0%
3) Other State Revenue		8300-8599	1,173,050.69	1,830,044.69	1,752,219.80	1,906,974.69	76,930.00	4.2%
4) Other Local Revenue		8600-8799	0.00	19,159.04	67,101.81	19,159.04	0.00	0.0%
5) TOTAL, REVENUES			19,597,121.69	19,491,673.99	11,661,551.16	20,109,374.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,912,824.95	7,711,171.77	4,109,137.88	8,232,090.00	(520,918.23)	-6.8%
2) Classified Salaries		2000-2999	903,654.20	1,093,792.20	509,290.13	1,087,264.60	6,527.60	0.6%
3) Employee Benefits		3000-3999	6,260,329.77	5,999,691.77	2,517,429.59	6,132,361.30	(132,669.53)	-2.2%
4) Books and Supplies		4000-4999	351,548.80	1,168,187.17	68,822.41	1,192,358.61	(24,171.44)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	1,988,519.90	2,419,121.54	348,815.00	2,435,098.67	(15,977.13)	-0.7%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	25,203.15	3,674.32	22,772.42	2,430.73	9.6%
9) TOTAL, EXPENDITURES			17,426,877.62	18,427,167.60	7,557,169.33	19,111,945.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,170,244.07	1,064,506.39	4,104,381.83	997,429.39		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,316,301.00	2,316,301.00	0.00	2,291,754.00	24,547.00	1.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.08	0.08	0.00	0.00	(0.08)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,050,300.92)	(2,050,300.92)	0.00	(2,025,754.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,943.15	(985,794.53)	4,104,381.83	(1,028,324.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,381,614.20	6,381,614.20		6,381,614.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,381,614.20	6,381,614.20		6,381,614.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,381,614.20	6,381,614.20		6,381,614.20		
2) Ending Balance, June 30 (E + F1e)			6,501,557.35	5,395,819.67		5,353,289.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,764,895.96	1,117,061.66		1,117,061.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,736,661.39	4,278,758.01		4,236,227.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,269,451.00	8,476,515.00	6,644,333.52	9,168,601.00	692,086.00	8.2%
Education Protection Account State Aid - Current Year		8012	2,882,901.00	4,432,540.00	1,910,228.00	4,390,603.00	(41,937.00)	-0.9%
State Aid - Prior Years		8019	0.00	0.00	136,072.48	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,836,609.00	3,653,951.00	1,042,280.00	3,544,573.00	(109,378.00)	-3.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,988,961.00	16,563,006.00	9,732,914.00	17,103,777.00	540,771.00	3.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	435,110.00	467,321.00	154,073.77	467,321.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037,4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	612,143.26	(44,758.22)	612,143.26	0.00	0.0%
TOTAL, FEDERAL REVENUE			435,110.00	1,079,464.26	109,315.55	1,079,464.26	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,130.79	50,130.79	50,132.00	50,130.79	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	321,155.90	321,155.90	224,741.80	321,155.90	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	801,764.00	1,458,758.00	1,477,346.00	1,535,688.00	76,930.00	5.3%
TOTAL, OTHER STATE REVENUE			1,173,050.69	1,830,044.69	1,752,219.80	1,906,974.69	76,930.00	4.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	14,393.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	19,159.04	52,708.81	19,159.04	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	19,159.04	67,101.81	19,159.04	0.00	0.0%
TOTAL, REVENUES			19,597,121.69	19,491,673.99	11,661,551.16	20,109,374.99		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,003,226.54	6,610,635.36	3,501,279.14	7,131,553.59	(520,918.23)	-7.9%
Certificated Pupil Support Salaries		1200	192,948.50	244,092.50	95,190.77	244,092.50	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	716,145.91	842,071.91	467,030.73	842,071.91	0.00	0.0%
Other Certificated Salaries		1900	504.00	14,372.00	45,637.24	14,372.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,912,824.95	7,711,171.77	4,109,137.88	8,232,090.00	(520,918.23)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	105,777.37	266,739.37	78,628.16	260,211.77	6,527.60	2.4%
Classified Support Salaries		2200	317,191.42	317,191.42	188,525.39	317,191.42	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	362,898.32	392,074.32	193,510.82	392,074.32	0.00	0.0%
Other Classified Salaries		2900	117,787.09	117,787.09	48,625.76	117,787.09	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			903,654.20	1,093,792.20	509,290.13	1,087,264.60	6,527.60	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,122,119.84	2,012,691.16	666,577.17	2,100,830.59	(88,139.43)	-4.4%
PERS		3201-3202	198,747.49	220,845.54	104,225.90	219,350.14	1,495.40	0.7%
OASDI/Medicare/Alternative		3301-3302	211,119.30	209,893.87	100,807.50	216,956.81	(7,062.94)	-3.4%
Health and Welfare Benefits		3401-3402	2,773,482.99	2,649,746.77	1,221,511.97	2,666,213.73	(16,466.96)	-0.6%
Unemployment Insurance		3501-3502	106,593.88	104,247.62	22,949.94	104,414.78	(167.16)	-0.2%
Workers' Compensation		3601-3602	132,284.61	124,213.15	71,170.69	131,528.86	(7,315.71)	-5.9%
OPEB, Allocated		3701-3702	713,559.44	675,698.44	328,896.03	690,657.87	(14,959.43)	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,422.22	2,355.22	1,290.39	2,408.52	(53.30)	-2.3%
TOTAL, EMPLOYEE BENEFITS			6,260,329.77	5,999,691.77	2,517,429.59	6,132,361.30	(132,669.53)	-2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	78,582.90	87,741.40	23,468.31	85,841.40	1,900.00	2.2%
Books and Other Reference Materials		4200	0.00	1,240.00	1,434.10	1,240.00	0.00	0.0%
Materials and Supplies		4300	272,965.90	1,075,886.77	37,160.96	1,101,492.21	(25,605.44)	-2.4%
Noncapitalized Equipment		4400	0.00	3,319.00	6,759.04	3,785.00	(466.00)	-14.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			351,548.80	1,168,187.17	68,822.41	1,192,358.61	(24,171.44)	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	47,000.00	27,000.00	47,217.74	(217.74)	-0.5%
Travel and Conferences		5200	0.00	2,000.00	2,000.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	3,350.00	3,350.00	4,794.00	(1,444.00)	-43.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	381,665.00	381,665.00	189,903.06	381,665.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,462.00	27,097.00	220.00	26,753.00	344.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,509,421.00	1,510,561.73	6,017.23	1,511,197.73	(636.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,408.00	442,708.81	119,469.72	456,732.20	(14,023.39)	-3.2%
Communications		5900	24,563.90	4,739.00	854.99	4,739.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,988,519.90	2,419,121.54	348,815.00	2,435,098.67	(15,977.13)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	25,203.15	3,674.32	22,772.42	2,430.73	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	25,203.15	3,674.32	22,772.42	2,430.73	9.6%
TOTAL, EXPENDITURES			17,426,877.62	18,427,167.60	7,557,169.33	19,111,945.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			266,000.00	266,000.00	0.00	266,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,316,301.00	2,316,301.00	0.00	2,291,754.00	24,547.00	1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,316,301.00	2,316,301.00	0.00	2,291,754.00	24,547.00	1.1%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.08	0.08	0.00	0.00	(0.08)	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.08	0.08	0.00	0.00	(0.08)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,050,300.92)	(2,050,300.92)	0.00	(2,025,754.00)		

Resource	Description	2021/22 Projected Year Totals
6230	California Clean Energy Jobs Act	642,616.93
6300	Lottery: Instructional Materials	299,380.62
7425	Expanded Learning Opportunities (ELO) Grant	42,700.00
9010	Other Restricted Local	132,364.11
Total, Restricted Balance		1,117,061.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	345,200.00	587,416.45	(708,506.27)	1,044,843.45	457,427.00	77.9%
3) Other State Revenue		8300-8599	1,942,057.77	1,942,057.77	837,663.00	2,380,534.42	438,476.65	22.6%
4) Other Local Revenue		8600-8799	3,700,415.00	3,719,415.00	1,624,541.04	3,719,415.00	0.00	0.0%
5) TOTAL, REVENUES			5,987,672.77	6,248,889.22	1,753,697.77	7,144,792.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,544,837.06	1,544,837.06	995,735.51	1,631,435.88	(86,598.82)	-5.6%
2) Classified Salaries		2000-2999	1,292,373.82	1,313,586.72	699,270.09	1,455,440.19	(141,853.47)	-10.8%
3) Employee Benefits		3000-3999	2,190,277.42	2,163,205.03	1,014,205.77	2,250,757.03	(87,552.00)	-4.0%
4) Books and Supplies		4000-4999	214,133.61	273,009.20	72,403.42	471,523.70	(198,514.50)	-72.7%
5) Services and Other Operating Expenditures		5000-5999	714,867.00	894,264.28	594,655.73	1,376,977.29	(482,713.01)	-54.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,184.00	59,987.07	8,906.83	78,231.08	(18,244.01)	-30.4%
9) TOTAL, EXPENDITURES			5,987,672.91	6,248,889.36	3,385,177.35	7,264,365.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.14)	(0.14)	(1,631,479.58)	(119,572.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.14)	(0.14)	(1,631,479.58)	(119,572.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	801,095.04	801,095.04		801,095.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,095.04	801,095.04		801,095.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,095.04	801,095.04		801,095.04		
2) Ending Balance, June 30 (E + F1e)			801,094.90	801,094.90		681,522.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	801,094.90	801,094.90		681,522.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	160,000.00	168,000.00	101,538.11	210,000.00	42,000.00	25.0%
All Other Federal Revenue	All Other	8290	185,200.00	419,416.45	(810,044.38)	834,843.45	415,427.00	99.0%
TOTAL, FEDERAL REVENUE			345,200.00	587,416.45	(708,506.27)	1,044,843.45	457,427.00	77.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,321,451.77	1,321,451.77	498,055.00	1,321,451.77	0.00	0.0%
All Other State Revenue	All Other	8590	620,606.00	620,606.00	339,608.00	1,059,082.65	438,476.65	70.7%
TOTAL, OTHER STATE REVENUE			1,942,057.77	1,942,057.77	837,663.00	2,380,534.42	438,476.65	22.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,560.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	2,240,000.00	2,240,000.00	808,078.10	2,240,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,460,415.00	1,479,415.00	818,022.94	1,479,415.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,700,415.00	3,719,415.00	1,624,541.04	3,719,415.00	0.00	0.0%
TOTAL, REVENUES			5,987,672.77	6,248,889.22	1,753,697.77	7,144,792.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,181,366.80	1,181,366.80	786,049.81	1,267,965.62	(86,598.82)	-7.3%
Certificated Pupil Support Salaries		1200	102,648.10	102,648.10	52,396.75	102,648.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	260,822.16	260,822.16	157,288.95	260,822.16	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,544,837.06	1,544,837.06	995,735.51	1,631,435.88	(86,598.82)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	156,760.08	156,760.08	67,000.67	156,760.08	0.00	0.0%
Classified Support Salaries		2200	387,590.64	408,026.38	299,731.54	503,108.85	(95,082.47)	-23.3%
Classified Supervisors' and Administrators' Salaries		2300	268,951.54	268,951.54	111,455.26	268,951.54	0.00	0.0%
Clerical, Technical and Office Salaries		2400	389,071.56	391,223.72	187,184.93	439,507.72	(48,284.00)	-12.3%
Other Classified Salaries		2900	90,000.00	88,625.00	33,897.69	87,112.00	1,513.00	1.7%
TOTAL, CLASSIFIED SALARIES			1,292,373.82	1,313,586.72	699,270.09	1,455,440.19	(141,853.47)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	414,506.08	414,506.08	166,552.51	429,234.08	(14,728.00)	-3.6%
PERS		3201-3202	271,795.95	267,214.43	134,039.14	284,828.43	(17,614.00)	-6.6%
OASDI/Medicare/Alternative		3301-3302	134,909.66	136,346.84	62,307.02	145,130.84	(8,784.00)	-6.4%
Health and Welfare Benefits		3401-3402	1,012,949.16	988,991.95	487,880.61	1,020,300.95	(31,309.00)	-3.2%
Unemployment Insurance		3501-3502	34,079.25	32,586.75	8,364.91	38,445.75	(5,859.00)	-18.0%
Workers' Compensation		3601-3602	42,808.12	43,142.32	26,152.11	45,933.32	(2,791.00)	-6.5%
OPEB, Allocated		3701-3702	278,424.00	279,608.40	128,340.00	286,059.40	(6,451.00)	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	805.20	808.26	569.47	824.26	(16.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			2,190,277.42	2,163,205.03	1,014,205.77	2,250,757.03	(87,552.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	416.28	416.28	2,439.92	(2,023.64)	-486.1%
Materials and Supplies		4300	214,133.61	203,920.86	21,039.43	400,411.72	(196,490.86)	-96.4%
Noncapitalized Equipment		4400	0.00	68,672.06	50,947.71	68,672.06	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			214,133.61	273,009.20	72,403.42	471,523.70	(198,514.50)	-72.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	60,000.00	71,096.00	274,744.14	484,572.65	(413,476.65)	-581.6%
Travel and Conferences		5200	4,000.00	4,000.00	121.28	3,970.00	30.00	0.8%
Dues and Memberships		5300	7,000.00	7,000.00	5,095.00	7,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	298,800.00	306,800.00	156,635.01	306,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,523.00	31,560.00	0.00	31,560.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	5,785.87	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	313,544.00	473,288.28	152,054.43	542,554.64	(69,266.36)	-14.6%
Communications		5900	0.00	520.00	220.00	520.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			714,867.00	894,264.28	594,655.73	1,376,977.29	(482,713.01)	-54.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	31,184.00	59,987.07	8,906.83	78,231.08	(18,244.01)	-30.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,184.00	59,987.07	8,906.83	78,231.08	(18,244.01)	-30.4%
TOTAL, EXPENDITURES			5,987,672.91	6,248,889.36	3,385,177.35	7,264,365.17		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	184,152.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	496,807.04
	Total, Restricted Balance	681,522.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,038,629.12	7,388,245.02	2,708,439.12	7,836,558.27	448,313.25	6.1%
3) Other State Revenue		8300-8599	5,699,138.13	5,309,621.03	3,127,143.25	6,114,834.00	805,212.97	15.2%
4) Other Local Revenue		8600-8799	1,448,136.04	1,359,558.57	471,359.05	1,359,558.57	0.00	0.0%
5) TOTAL, REVENUES			13,185,903.29	14,057,424.62	6,306,941.42	15,310,950.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,790,615.10	5,058,983.53	2,558,124.91	5,105,484.30	(46,500.77)	-0.9%
2) Classified Salaries		2000-2999	1,979,701.66	2,239,892.82	1,196,844.84	2,084,360.23	155,532.59	6.9%
3) Employee Benefits		3000-3999	5,571,599.53	5,496,346.11	2,492,472.23	5,280,871.80	215,474.31	3.9%
4) Books and Supplies		4000-4999	234,865.00	862,176.41	49,821.49	2,302,748.59	(1,440,572.18)	-167.1%
5) Services and Other Operating Expenditures		5000-5999	145,396.00	270,002.87	52,141.83	401,110.14	(131,107.27)	-48.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	463,726.00	341,702.88	0.00	363,037.37	(21,334.49)	-6.2%
9) TOTAL, EXPENDITURES			13,185,903.29	14,269,104.62	6,349,405.30	15,537,612.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(211,680.00)	(42,463.88)	(226,661.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(211,680.00)	(42,463.88)	(226,661.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	413,039.00	413,039.00		413,039.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,039.00	413,039.00		413,039.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,039.00	413,039.00		413,039.00		
2) Ending Balance, June 30 (E + F1e)			413,039.00	201,359.00		186,377.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	211,680.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	201,359.00	201,359.00		186,377.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,038,629.12	7,388,245.02	2,708,439.12	7,836,558.27	448,313.25	6.1%
TOTAL, FEDERAL REVENUE			6,038,629.12	7,388,245.02	2,708,439.12	7,836,558.27	448,313.25	6.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,145,892.89	4,585,622.03	2,733,574.37	5,390,835.00	805,212.97	17.6%
All Other State Revenue	All Other	8590	553,245.24	723,999.00	393,568.88	723,999.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,699,138.13	5,309,621.03	3,127,143.25	6,114,834.00	805,212.97	15.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,184.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	832,708.57	832,708.57	274,463.52	832,708.57	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	615,427.47	526,850.00	195,711.53	526,850.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,448,136.04	1,359,558.57	471,359.05	1,359,558.57	0.00	0.0%
TOTAL, REVENUES			13,185,903.29	14,057,424.62	6,306,941.42	15,310,950.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,225,527.42	4,134,514.16	2,257,198.50	4,220,104.42	(85,590.26)	-2.1%
Certificated Pupil Support Salaries		1200	106,274.04	608,509.96	62,548.50	603,996.88	4,513.08	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	458,813.64	312,262.66	235,571.61	277,161.25	35,101.41	11.2%
Other Certificated Salaries		1900	0.00	3,696.75	2,806.30	4,221.75	(525.00)	-14.2%
TOTAL, CERTIFICATED SALARIES			4,790,615.10	5,058,983.53	2,558,124.91	5,105,484.30	(46,500.77)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,222,593.48	1,234,220.32	609,866.44	1,165,056.86	69,163.46	5.6%
Classified Support Salaries		2200	143,405.10	298,959.71	146,321.18	259,858.80	39,100.91	13.1%
Classified Supervisors' and Administrators' Salaries		2300	89,619.00	107,542.80	52,277.75	95,593.60	11,949.20	11.1%
Clerical, Technical and Office Salaries		2400	524,084.08	599,169.99	388,379.47	563,850.97	35,319.02	5.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,979,701.66	2,239,892.82	1,196,844.84	2,084,360.23	155,532.59	6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,178,531.39	1,238,094.88	371,566.80	1,229,594.91	8,499.97	0.7%
PERS		3201-3202	541,771.63	564,751.93	290,177.20	538,617.45	26,134.48	4.6%
OASDI/Medicare/Alternative		3301-3302	281,922.94	281,772.67	141,720.31	269,687.57	12,085.10	4.3%
Health and Welfare Benefits		3401-3402	2,723,062.24	2,578,068.34	1,297,565.09	2,458,022.86	120,045.48	4.7%
Unemployment Insurance		3501-3502	80,743.64	63,483.52	18,684.83	51,619.66	11,863.86	18.7%
Workers' Compensation		3601-3602	101,656.03	111,863.19	57,873.43	110,795.50	1,067.69	1.0%
OPEB, Allocated		3701-3702	662,227.96	656,450.39	313,916.11	620,794.43	35,655.96	5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,683.70	1,861.19	968.46	1,739.42	121.77	6.5%
TOTAL, EMPLOYEE BENEFITS			5,571,599.53	5,496,346.11	2,492,472.23	5,280,871.80	215,474.31	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	227,320.00	852,495.32	27,147.57	2,042,974.40	(1,190,479.08)	-139.6%
Noncapitalized Equipment		4400	7,545.00	9,681.09	22,673.92	259,774.19	(250,093.10)	-2583.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			234,865.00	862,176.41	49,821.49	2,302,748.59	(1,440,572.18)	-167.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,500.00	11,324.47	2,033.54	12,177.61	(853.14)	-7.5%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,600.00	12,100.00	3,933.00	12,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,600.00	26,110.00	0.00	26,110.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	63,577.00	66,703.56	10,170.33	71,442.20	(4,738.64)	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	49,419.00	152,029.17	35,892.68	277,495.59	(125,466.42)	-82.5%
Communications		5900	1,300.00	1,335.67	112.28	1,384.74	(49.07)	-3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,396.00	270,002.87	52,141.83	401,110.14	(131,107.27)	-48.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	463,726.00	341,702.88	0.00	363,037.37	(21,334.49)	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			463,726.00	341,702.88	0.00	363,037.37	(21,334.49)	-6.2%
TOTAL, EXPENDITURES			13,185,903.29	14,269,104.62	6,349,405.30	15,537,612.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000,000.00	30,000,000.00	4,929,005.37	30,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,012.00	1,386,512.00	82,052.74	1,386,512.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	285,000.00	10,043.68	285,000.00	0.00	0.0%
5) TOTAL, REVENUES			31,210,012.00	31,671,512.00	5,021,101.79	31,671,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,889,892.68	7,952,142.68	4,603,734.48	7,952,142.68	0.00	0.0%
3) Employee Benefits		3000-3999	7,525,739.00	7,530,243.58	3,144,224.18	7,530,243.58	0.00	0.0%
4) Books and Supplies		4000-4999	14,104,448.00	14,118,420.25	5,922,145.31	14,228,346.51	(109,926.26)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	531,945.00	1,716,742.09	511,327.53	1,729,815.83	(13,073.74)	-0.8%
6) Capital Outlay		6000-6999	520,500.00	421,322.41	401,908.95	298,322.41	123,000.00	29.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	805,270.00	692,097.75	0.00	692,097.75	0.00	0.0%
9) TOTAL, EXPENDITURES			31,377,794.68	32,430,968.76	14,583,340.45	32,430,968.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,782.68)	(759,456.76)	(9,562,238.66)	(759,456.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167,782.68)	(759,456.76)	(9,562,238.66)	(759,456.76)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,414,433.61	16,414,433.61		16,414,433.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,414,433.61	16,414,433.61		16,414,433.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,414,433.61	16,414,433.61		16,414,433.61		
2) Ending Balance, June 30 (E + F1e)			16,246,650.93	15,654,976.85		15,654,976.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,023,828.67	15,432,154.59		15,432,154.59		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,822.26	222,822.26		222,822.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	30,000,000.00	30,000,000.00	4,929,005.37	30,000,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,000,000.00	30,000,000.00	4,929,005.37	30,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
All Other State Revenue		8590	10,012.00	386,512.00	82,052.74	386,512.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,010,012.00	1,386,512.00	82,052.74	1,386,512.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(127,981.82)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	13,219.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	285,000.00	124,806.50	285,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	285,000.00	10,043.68	285,000.00	0.00	0.0%
TOTAL, REVENUES			31,210,012.00	31,671,512.00	5,021,101.79	31,671,512.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,881,409.04	6,943,659.04	3,965,339.79	6,943,659.04	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	685,288.55	685,288.55	450,754.51	685,288.55	0.00	0.0%
Clerical, Technical and Office Salaries		2400	323,195.09	323,195.09	187,640.18	323,195.09	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,889,892.68	7,952,142.68	4,603,734.48	7,952,142.68	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,499.19	26,499.19	9,617.51	26,499.19	0.00	0.0%
PERS		3201-3202	1,379,174.25	1,379,174.25	714,019.71	1,379,174.25	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	563,092.26	566,320.30	324,716.82	566,320.30	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,327,909.25	4,327,909.25	1,621,276.07	4,327,909.25	0.00	0.0%
Unemployment Insurance		3501-3502	96,263.53	96,574.78	22,737.38	96,574.78	0.00	0.0%
Workers' Compensation		3601-3602	118,347.84	119,313.13	70,982.09	119,313.13	0.00	0.0%
OPEB, Allocated		3701-3702	1,011,743.88	1,011,743.88	379,245.86	1,011,743.88	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,708.80	2,708.80	1,628.74	2,708.80	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,525,739.00	7,530,243.58	3,144,224.18	7,530,243.58	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,121,798.00	1,067,598.00	435,375.94	1,125,124.26	(57,526.26)	-5.4%
Noncapitalized Equipment		4400	120,500.00	115,500.00	75,536.31	219,750.00	(104,250.00)	-90.3%
Food		4700	12,862,150.00	12,935,322.25	5,411,233.06	12,883,472.25	51,850.00	0.4%
TOTAL, BOOKS AND SUPPLIES			14,104,448.00	14,118,420.25	5,922,145.31	14,228,346.51	(109,926.26)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,700.00	45,297.09	13,225.00	45,297.09	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	2,049.43	10,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	206,000.00	176,200.00	10,410.62	115,480.00	60,720.00	34.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,320.00	166,320.00	69,700.76	186,320.00	(20,000.00)	-12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,150.00	50,864.72	20,572.15	47,558.46	3,306.26	6.5%
Professional/Consulting Services and Operating Expenditures		5800	180,075.00	1,265,360.28	395,729.38	1,322,460.28	(57,100.00)	-4.5%
Communications		5900	1,200.00	2,200.00	(359.81)	2,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			531,945.00	1,716,742.09	511,327.53	1,729,815.83	(13,073.74)	-0.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	125,000.00	125,000.00	199,424.13	2,000.00	123,000.00	98.4%
Equipment		6400	395,500.00	296,322.41	202,484.82	296,322.41	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			520,500.00	421,322.41	401,908.95	298,322.41	123,000.00	29.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	805,270.00	692,097.75	0.00	692,097.75	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			805,270.00	692,097.75	0.00	692,097.75	0.00	0.0%
TOTAL, EXPENDITURES			31,377,794.68	32,430,968.76	14,583,340.45	32,430,968.76		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,252,736.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,302,080.67
5330	Child Nutrition: Summer Food Service Program Operations	8,877,320.18
9010	Other Restricted Local	17.32
Total, Restricted Balance		15,432,154.59

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142,115.00	142,115.00	239,573.77	345,671.38	203,556.38	143.2%
5) TOTAL, REVENUES			142,115.00	142,115.00	239,573.77	345,671.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	644,706.12	655,758.52	302,630.19	655,777.52	(19.00)	0.0%
3) Employee Benefits		3000-3999	363,317.09	404,808.95	181,691.91	404,812.95	(4.00)	0.0%
4) Books and Supplies		4000-4999	0.00	8,015.32	8,443.10	9,082.83	(1,067.51)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,327,660.19	672,255.05	1,652,001.67	(324,341.48)	-24.4%
6) Capital Outlay		6000-6999	13,577,100.02	30,500,780.71	3,488,242.34	30,269,166.70	231,614.01	0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,585,123.23	32,897,023.69	4,653,262.59	32,990,841.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,443,008.23)	(32,754,908.69)	(4,413,688.82)	(32,645,170.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	3,683,875.00	3,683,875.00	3,683,875.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	11,207,000.00	77,100,000.00	77,100,000.00	65,893,000.00	588.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	11,207,000.00	80,783,875.00	80,783,875.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,443,008.23)	(21,547,908.69)	76,370,186.18	48,138,704.71		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,418,837.36	34,418,837.36		34,418,837.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,418,837.36	34,418,837.36		34,418,837.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,418,837.36	34,418,837.36		34,418,837.36		
2) Ending Balance, June 30 (E + F1e)			19,975,829.13	12,870,928.67		82,557,542.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,975,829.13	12,870,928.67		82,557,541.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.66		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	142,115.00	142,115.00	28,456.79	142,333.64	218.64	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	211,116.98	203,337.74	203,337.74	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			142,115.00	142,115.00	239,573.77	345,671.38	203,556.38	143.2%
TOTAL, REVENUES			142,115.00	142,115.00	239,573.77	345,671.38		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	373,607.28	337,694.54	123,097.64	337,694.54	0.00	0.0%
Clerical, Technical and Office Salaries		2400	271,098.84	318,063.98	179,532.55	318,082.98	(19.00)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			644,706.12	655,758.52	302,630.19	655,777.52	(19.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	147,444.44	157,723.80	68,217.32	157,727.80	(4.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	48,395.81	52,106.66	22,635.88	52,106.66	0.00	0.0%
Health and Welfare Benefits		3401-3402	117,755.28	139,203.16	67,882.34	139,203.16	0.00	0.0%
Unemployment Insurance		3501-3502	7,842.51	8,085.35	1,478.16	8,085.35	0.00	0.0%
Workers' Compensation		3601-3602	9,670.69	10,518.34	4,668.24	10,518.34	0.00	0.0%
OPEB, Allocated		3701-3702	32,004.00	36,792.00	16,590.00	36,792.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	204.36	379.64	219.97	379.64	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			363,317.09	404,808.95	181,691.91	404,812.95	(4.00)	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	541.67	794.15	794.15	(252.48)	-46.6%
Noncapitalized Equipment		4400	0.00	7,473.65	7,648.95	8,288.68	(815.03)	-10.9%
TOTAL, BOOKS AND SUPPLIES			0.00	8,015.32	8,443.10	9,082.83	(1,067.51)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,327,660.19	672,255.05	1,652,001.67	(324,341.48)	-24.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,327,660.19	672,255.05	1,652,001.67	(324,341.48)	-24.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	21,073,966.86	1,298,914.91	20,985,434.38	88,532.48	0.4%
Buildings and Improvements of Buildings		6200	13,577,100.02	9,426,813.84	2,189,327.42	9,283,732.31	143,081.53	1.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.01	0.01	0.01	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,577,100.02	30,500,780.71	3,488,242.34	30,269,166.70	231,614.01	0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,585,123.23	32,897,023.69	4,653,262.59	32,990,841.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	3,683,875.00	3,683,875.00	3,683,875.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	3,683,875.00	3,683,875.00	3,683,875.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	11,207,000.00	77,100,000.00	77,100,000.00	65,893,000.00	588.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	11,207,000.00	77,100,000.00	77,100,000.00	65,893,000.00	588.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	11,207,000.00	80,783,875.00	80,783,875.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	82,557,541.41
Total, Restricted Balance		82,557,541.41

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65	1,415,471.65	21.8%
5) TOTAL, REVENUES			6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	127,300.88	16,132.52	189,770.72	(62,469.84)	-49.1%
6) Capital Outlay		6000-6999	3,000,000.00	2,872,699.12	324,097.90	2,872,699.12	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,543,702.00	3,543,702.00	0.00	3,543,702.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,543,702.00	6,543,702.00	340,230.42	6,606,171.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,702.00)	(63,702.00)	3,529,402.15	1,289,299.81		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,702.00)	(63,702.00)	3,529,402.15	1,289,299.81		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,607,667.27	19,607,667.27		19,607,667.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,607,667.27	19,607,667.27		19,607,667.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,607,667.27	19,607,667.27		19,607,667.27		
2) Ending Balance, June 30 (E + F1e)			19,543,965.27	19,543,965.27		20,896,967.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	19,543,965.27	19,543,965.27		20,896,967.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	110,974.12	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	30,384.00	90,546.39	10,546.39	13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	4,900,000.00	4,900,000.00	3,709,995.45	6,304,925.26	1,404,925.26	28.7%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	18,279.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65	1,415,471.65	21.8%
TOTAL, REVENUES			6,480,000.00	6,480,000.00	3,869,632.57	7,895,471.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	127,300.88	16,132.52	189,770.72	(62,469.84)	-49.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	127,300.88	16,132.52	189,770.72	(62,469.84)	-49.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000,000.00	2,872,699.12	324,097.90	2,872,699.12	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,000.00	2,872,699.12	324,097.90	2,872,699.12	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	718,702.00	718,702.00	0.00	718,702.00	0.00	0.0%
Other Debt Service - Principal		7439	2,825,000.00	2,825,000.00	0.00	2,825,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,543,702.00	3,543,702.00	0.00	3,543,702.00	0.00	0.0%
TOTAL, EXPENDITURES			6,543,702.00	6,543,702.00	340,230.42	6,606,171.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	20,896,967.08
Total, Restricted Balance		20,896,967.08

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	3,682,693.00	3,682,693.00	3,682,693.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	764.00	764.00	764.00	New
5) TOTAL, REVENUES			0.00	0.00	3,683,457.00	3,683,457.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3,683,457.00	3,683,457.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	3,683,875.00	3,683,875.00	(3,683,875.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(3,683,875.00)	(3,683,875.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(418.00)	(418.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	418.00	418.00		418.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418.00	418.00		418.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418.00	418.00		418.00		
2) Ending Balance, June 30 (E + F1e)			418.00	418.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	418.00	418.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	3,682,693.00	3,682,693.00	3,682,693.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	3,682,693.00	3,682,693.00	3,682,693.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	764.00	764.00	764.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	764.00	764.00	764.00	New
TOTAL, REVENUES			0.00	0.00	3,683,457.00	3,683,457.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	3,683,875.00	3,683,875.00	(3,683,875.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	3,683,875.00	3,683,875.00	(3,683,875.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(3,683,875.00)	(3,683,875.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06	2.06	0.0%
5) TOTAL, REVENUES			1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,552.00	15,552.00	7,658.24	15,552.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,092,777.00	2,092,777.00	1,318,702.00	1,919,909.85	172,867.15	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,108,329.00	2,108,329.00	1,326,360.24	1,935,461.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,702.00)	(167,702.00)	(255,105.34)	5,167.21		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167,702.00)	(167,702.00)	(255,105.34)	5,167.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,106,161.52	1,106,161.52		1,106,161.52	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,161.52	1,106,161.52		1,106,161.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,161.52	1,106,161.52		1,106,161.52		
2) Ending Balance, June 30 (E + F1e)			938,459.52	938,459.52		1,111,328.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	938,459.52	938,459.52		1,111,328.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,930,977.00	1,930,977.00	1,071,079.90	1,930,977.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,650.00	9,650.00	175.00	9,652.06	2.06	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06	2.06	0.0%
TOTAL, REVENUES			1,940,627.00	1,940,627.00	1,071,254.90	1,940,629.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,552.00	15,552.00	7,658.24	15,552.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,552.00	15,552.00	7,658.24	15,552.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,092,777.00	2,092,777.00	1,318,702.00	1,919,909.85	172,867.15	8.3%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,092,777.00	2,092,777.00	1,318,702.00	1,919,909.85	172,867.15	8.3%
TOTAL, EXPENDITURES			2,108,329.00	2,108,329.00	1,326,360.24	1,935,461.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,111,328.73
Total, Restricted Balance		1,111,328.73

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,556,901.00	48,556,901.00	0.00	48,556,901.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,556,901.00	48,556,901.00	0.00	48,556,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,301,528.65	34,301,528.65		34,301,528.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,301,528.65	34,301,528.65		34,301,528.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,301,528.65	34,301,528.65		34,301,528.65		
2) Ending Balance, June 30 (E + F1e)			30,491,952.65	30,491,952.65		30,491,952.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	30,491,952.65	30,491,952.65		30,491,952.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	329,115.00	329,115.00	0.00	329,115.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	885.00	885.00	0.00	885.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	34,074,893.00	34,074,893.00	0.00	34,074,893.00	0.00	0.0%
Unsecured Roll		8612	1,439,814.00	1,439,814.00	0.00	1,439,814.00	0.00	0.0%
Prior Years' Taxes		8613	2,677,807.00	2,677,807.00	0.00	2,677,807.00	0.00	0.0%
Supplemental Taxes		8614	1,281,072.00	1,281,072.00	0.00	1,281,072.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,569.00	5,569.00	0.00	5,569.00	0.00	0.0%
Interest		8660	1,247,083.00	1,247,083.00	0.00	1,247,083.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,691,087.00	3,691,087.00	0.00	3,691,087.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,417,325.00	44,417,325.00	0.00	44,417,325.00	0.00	0.0%
TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.00	44,747,325.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	19,432,524.00	19,432,524.00	0.00	19,432,524.00	0.00	0.0%
Other Debt Service - Principal		7439	29,124,377.00	29,124,377.00	0.00	29,124,377.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,556,901.00	48,556,901.00	0.00	48,556,901.00	0.00	0.0%
TOTAL, EXPENDITURES			48,556,901.00	48,556,901.00	0.00	48,556,901.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	349,545.60	349,545.60	213,941.73	349,545.60	0.00	0.0%
3) Employee Benefits		3000-3999	242,829.78	242,829.78	121,149.22	242,829.78	0.00	0.0%
4) Books and Supplies		4000-4999	37,149.00	37,149.00	16,343.32	37,149.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,473,000.00	14,473,000.00	8,210,064.50	14,473,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,102,524.38	15,102,524.38	8,561,498.77	15,102,524.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,475.62	22,475.62	(1,141,765.28)	22,475.62		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,475.62	22,475.62	(1,141,765.28)	22,475.62		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,632,455.66	12,632,455.66		12,632,455.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,632,455.66	12,632,455.66		12,632,455.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,632,455.66	12,632,455.66		12,632,455.66		
2) Ending Net Position, June 30 (E + F1e)			12,654,931.28	12,654,931.28		12,654,931.28		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,654,931.28	12,654,931.28		12,654,931.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	14,658.00	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	15,080,000.00	15,080,000.00	7,405,075.49	15,080,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00	0.00	0.0%
TOTAL, REVENUES			15,125,000.00	15,125,000.00	7,419,733.49	15,125,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,298.28	88,298.28	53,870.38	88,298.28	0.00	0.0%
Clerical, Technical and Office Salaries		2400	261,247.32	261,247.32	160,071.35	261,247.32	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			349,545.60	349,545.60	213,941.73	349,545.60	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	79,474.56	79,474.56	45,281.49	79,474.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,524.74	25,524.74	10,768.48	25,524.74	0.00	0.0%
Health and Welfare Benefits		3401-3402	100,680.84	100,680.84	48,405.42	100,680.84	0.00	0.0%
Unemployment Insurance		3501-3502	4,100.89	4,100.89	551.65	4,100.89	0.00	0.0%
Workers' Compensation		3601-3602	5,243.19	5,243.19	1,859.27	5,243.19	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	14,091.00	27,468.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.56	337.56	191.91	337.56	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			242,829.78	242,829.78	121,149.22	242,829.78	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,875.00	32,875.00	16,343.32	32,875.00	0.00	0.0%
Noncapitalized Equipment		4400	4,274.00	4,274.00	0.00	4,274.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,149.00	37,149.00	16,343.32	37,149.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,455,000.00	14,455,000.00	8,210,064.50	14,455,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,473,000.00	14,473,000.00	8,210,064.50	14,473,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,102,524.38	15,102,524.38	8,561,498.77	15,102,524.38		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,219.84	38,219.84	34,219.38	38,098.86	(120.98)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,219.84	38,219.84	34,219.38	38,098.86	(120.98)	0%
5. District Funded County Program ADA						
a. County Community Schools	75.40	75.40	83.81	83.81	8.41	11%
b. Special Education-Special Day Class	25.54	25.54	20.80	20.80	(4.74)	-19%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	3.93	3.93	0.34	0.34	(3.59)	-91%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	104.87	104.87	104.95	104.95	0.08	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,324.71	38,324.71	34,324.33	38,203.81	(120.90)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,617.14	1,617.14	1,523.46	1,523.46	(93.68)	-6%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,617.14	1,617.14	1,523.46	1,523.46	(93.68)	-6%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,617.14	1,617.14	1,523.46	1,523.46	(93.68)	-6%

Sacramento City Unified School District 2021-22 Second Interim Cash Flow Projections

2021-22 Cash Flow Projection																		
2021-22	**Object**	**2021-22 Beginning Balance**	**July 2021**	**August 2021**	**September 2021**	**October 2021**	**November 2021**	**December 2021**	**January 2022**	**February 2022**	**March 2022**	**April 2022**	**May 2022**	**June 2022**	**Accrual Projected**	**Adjustments**	**Total Projected**	**Budget**
A. BEGINNING CASH	**9110**	**112,074,750**	**112,074,750**	**94,563,595**	**123,575,159**	**149,839,025**	**126,661,176**	**111,636,148**	**144,312,483**	**183,061,356**	**149,063,390**	**153,477,250**	**154,229,924**	**135,006,685**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		4,471,954	21,451,758	45,878,299	22,147,205	22,114,593	45,878,298	22,133,675	18,971,766	44,463,123	18,971,766	18,971,766	44,463,123	-	-	$ 329,917,327	$ 329,917,327
Property Taxes	8020-8079		-	-	-	-	-	529,432	62,773,620	2,282,958	8,184	28,812,120	14,023,954	12,216,986	-	-	$ 120,647,254	$ 120,647,254
Miscellaneous Funds	8080-8099		-	-	(2,553,380)	(1,042,280)	(785,406)	(2,356,218)	9,207	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(2,319,305)	-	$ (13,839,687)	$ (13,839,687)
Federal Revenues	8100-8299		4,844,640	12,233,497	2,458,155	(1,434,304)	2,045,423	19,376,868	3,802,935	6,550,063	25,223,111	15,274,161	7,335,533	50,763,777	32,892,234	-	$ 181,366,094	$ 181,366,094
Other State Revenues	8300-8599		10,910,981	4,288,409	9,643,866	(3,807,631)	8,388,031	22,268,761	4,716,858	(1,939,978)	1,360,766	1,534,519	5,299,645	2,790,537	2,791,867	22,211,723	$ 90,458,354	$ 90,458,354
Other Local Revenues	8600-8799		1,774,757	52,556	338,141	60,156	294,141	267,952	763,664	34,978	53,601	1,176,466	247,333	400,861	3,291,469	-	$ 8,756,074	$ 8,756,074
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	135,075	990,152	175,514	135,075	135,075	720,862	-	$ 2,291,754	$ 2,291,754
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**22,002,332**	**38,026,221**	**55,765,081**	**15,923,146**	**32,056,781**	**85,965,094**	**94,199,960**	**26,035,717**	**69,821,891**	**65,349,436**	**46,289,323**	**108,573,340**	**37,377,126**	**22,211,723**	**719,597,170**	**719,597,170**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,595,556	5,616,467	20,210,250	20,388,469	20,916,713	21,085,420	20,723,964	22,683,835	23,292,850	23,062,888	23,350,070	23,715,127	5,074,337	$ -	$ 231,715,946	$ 231,715,946
Classified Salaries	2000-2999		2,645,690	3,975,343	5,052,382	5,270,103	5,095,463	5,460,292	5,391,777	5,797,374	5,989,816	5,928,363	7,156,518	6,440,384	2,188,002	$ -	$ 66,391,505	$ 66,391,505
Employee Benefits	3000-3999		2,642,341	4,379,857	14,843,525	14,907,030	14,917,301	14,902,418	15,014,192	17,095,652	17,238,248	17,139,669	15,994,484	16,447,357	1,851,433	$ 22,211,723	$ 189,585,230	$ 189,585,230
Books and Supplies	4000-4999		186,892	275,303	1,869,217	1,421,353	754,808	838,324	4,788,169	4,474,778	3,898,494	6,038,790	6,523,741	8,400,751	39,178,749	$ -	$ 78,649,370	$ 78,649,370
Services	5000-5999		1,004,445	5,060,341	5,794,883	5,560,839	6,055,903	10,597,997	6,800,639	8,916,102	13,588,193	10,377,973	10,706,857	17,229,929	33,174,057	$ -	$ 134,868,159	$ 134,868,159
Capital Outlay	6000-6599		265,419	666,766	95,348	193,727	249,338	615,390	533,353	910,959	1,092,591	941,245	1,331,363	1,559,881	5,392,814	$ -	$ 13,848,193	$ 13,848,193
Other Outgo	7000-7499		322,564	62,168	112,669	113,095	112,667	114,675	147,415	(202,564)	(198,135)	(207,666)	(203,814)	(197,381)	18,167	$ -	$ (6,139)	$ (6,139)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	459	459	459	459	236,125	28,040	$ -	$ 266,000	$ 266,000
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,662,909**	**20,036,244**	**47,978,274**	**47,854,616**	**48,102,193**	**53,614,517**	**53,399,508**	**59,676,595**	**64,902,516**	**63,281,719**	**64,859,677**	**73,832,172**	**86,905,599**	**22,211,723**	**715,318,263**	**715,318,263**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	270,522	(4,711)	(23,409)	(46,373)	(18,765)	(163,883)	(37,161)	(14,467)	151,340	82,997	150,349	8,889	185,717	-		$ 270,522	
Accounts Receivable	9200-9299	63,526,856	2,447,471	15,512,143	19,230,560	12,297,424	1,014,344	475,420	(232,186)	136,642	(41,686)	(721,163)	907,605	12,500,281	-		$ 63,526,856	
Due From Other Funds	9310	5,121,125	838,550	(633)	(507)	4,283,714	-	-	(1,612,546)	231,734	231,734	231,734	-	917,343	-		$ 5,121,125	
Stores	9320	104,480	-	71	35	64	228	-	149	12,624	32,538	30,134	-	28,637	-		$ 104,480	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**69,022,983**	**3,281,310**	**15,488,172**	**19,183,715**	**16,562,437**	**850,690**	**438,259**	**(1,859,050)**	**532,341**	**305,583**	**(308,945)**	**916,494**	**13,631,978**	**-**	**-**	**69,022,983**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(36,901,179)	(23,548,682)	(4,466,586)	(706,655)	(102,185)	169,693	(112,500)	(192,529)	(889,429)	(811,098)	(1,006,098)	(1,569,378)	(3,665,733)	-		$ (36,901,179)	
Due To Other Funds	9610	(7,706,631)	-	-	-	(7,706,631)	-	-	-	-	-	-	-	-	-		$ (7,706,631)	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	(10,583,206)	(10,583,206)	-	-	-	-	-	-	-	-	-	-	-	-		$ (10,583,206)	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(55,191,016)**	**(34,131,888)**	**(4,466,586)**	**(706,655)**	**(7,808,815)**	**169,693**	**(112,500)**	**(192,529)**	**(889,429)**	**(811,098)**	**(1,006,098)**	**(1,569,378)**	**(3,665,733)**	**-**	**-**	**(55,191,016)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**13,831,967**	**(30,850,579)**	**11,021,586**	**18,477,060**	**8,753,621**	**1,020,383**	**325,759**	**(2,051,579)**	**(357,088)**	**(505,515)**	**(1,315,043)**	**(652,885)**	**9,966,245**	**-**	**-**	**13,831,967**	
E. NET INCREASE/DECREASE B - C + D		**13,831,967**	**(17,511,155)**	**29,011,564**	**26,263,867**	**(23,177,849)**	**(15,025,028)**	**32,676,335**	**38,748,873**	**(33,997,966)**	**4,413,860**	**752,674**	**(19,223,239)**	**44,707,412**	**(49,528,473)**	**-**	**18,110,874**	**$ 4,278,907**
F. ENDING CASH (A + E)			**94,563,595**	**123,575,159**	**149,839,025**	**126,661,176**	**111,636,148**	**144,312,483**	**183,061,356**	**149,063,390**	**153,477,250**	**154,229,924**	**135,006,685**	**179,714,098**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														**$ 130,185,624**	

Sacramento City Unified School District 2021-22 Second Interim Cash Flow Projections

2022-23 Cash Flow Projection

2022-23	Object	2022-23 Beginning Balance	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**179,714,098**	**179,714,098**	**167,495,424**	**155,528,680**	**165,954,595**	**140,578,440**	**117,996,641**	**142,291,471**	**179,111,185**	**153,724,469**	**156,282,668**	**161,189,033**	**149,828,589**			**$ -**	**$ -**
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		12,268,810	12,268,810	45,100,010	22,083,858	22,083,858	45,100,010	22,083,858	22,083,858	45,100,010	22,083,858	22,083,858	45,100,010	-	$ -	$ 337,440,808	$ 337,440,808
Property Taxes	8020-8079		359	-	306	-	400,370	18,666,244	48,084,281	2,282,958	8,184	28,812,120	14,023,954	8,368,478	-	$ -	$ 120,647,254	$ 120,647,254
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(988,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(3,628,029)	$ -	$ (13,839,687)	$ (13,839,687)
Federal Revenues	8100-8299		439,868	1,185,081	9,681,550	2,468,969	3,564,855	6,934,766	12,546,753	440,606	10,019,167	4,915,736	843,522	23,120,555	16,872,461	$ -	$ 93,033,889	$ 93,033,889
Other State Revenues	8300-8599		1,505,030	1,799,123	3,717,863	2,173,446	4,179,356	5,484,840	4,922,907	1,508,810	3,722,523	3,839,053	7,521,010	5,290,541	15,003,265	$ 22,211,723	$ 82,879,491	$ 82,879,491
Other Local Revenues	8600-8799		399,595	124,111	110,685	216,334	111,046	151,036	373,493	227,285	240,393	1,030,721	376,751	484,812	2,316,700	$ -	$ 6,162,961	$ 6,162,961
Interfund Transfers In	8910-8929		-	-	-	-	-	-	675,376	-	855,077	40,439	-	-	720,862	$ -	$ 2,291,754	$ 2,291,754
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**14,614,448**	**15,378,611**	**57,690,940**	**24,438,554**	**29,351,479**	**76,337,106**	**87,676,368**	**26,544,372**	**57,668,305**	**60,126,817**	**45,125,113**	**80,167,375**	**31,285,258**	**22,211,723**	**628,616,470**	**628,616,470**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,646,091	4,032,177	19,756,180	20,800,501	22,754,175	20,790,391	20,519,901	20,328,460	20,904,804	20,687,179	20,958,955	21,304,428	5,184,293	$ -	$ 219,667,534	$ 219,667,534
Classified Salaries	2000-2999		2,713,973	3,831,879	5,033,662	5,267,776	5,239,037	5,296,345	5,247,771	5,073,014	5,253,382	5,195,784	6,346,881	5,675,680	2,183,574	$ -	$ 62,358,758	$ 62,358,758
Employee Benefits	3000-3999		2,790,000	4,204,127	16,199,497	16,317,396	16,665,297	16,159,379	16,162,519	16,261,840	16,406,760	16,306,574	16,255,099	16,715,351	1,794,776	$ 22,211,723	$ 194,450,339	$ 194,450,339
Books and Supplies	4000-4999		254,005	2,569,340	2,698,069	1,115,737	1,839,068	1,075,747	1,575,044	1,266,017	956,546	2,105,906	2,366,330	3,374,302	21,039,372	$ -	$ 42,235,482	$ 42,235,482
Services	5000-5999		882,302	2,521,606	3,575,935	7,192,962	4,642,018	7,634,263	6,535,745	4,870,613	8,005,435	5,851,481	6,072,151	10,448,920	22,258,712	$ -	$ 90,492,144	$ 90,492,144
Capital Outlay	6000-6599		170,442	692,330	467,569	277,888	192,321	395,485	500,596	291,572	396,754	309,110	535,025	667,358	3,122,941	$ -	$ 8,019,393	$ 8,019,393
Other Outgo	7000-7499		289,130	146,175	406,684	239,106	333,650	527,709	31,625	211,631	(275,511)	772,854	349,104	(358,517)	(1,998,355)	$ -	$ 675,284	$ 675,284
Interfund Transfers Out	7600-7629		-	2,294	-	-	-	-	-	-	-	-	-	235,666	28,040	$ -	$ 266,000	$ 266,000
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,745,942**	**17,999,928**	**48,137,596**	**51,211,367**	**51,665,567**	**51,879,318**	**50,573,201**	**48,303,147**	**51,648,170**	**51,228,888**	**52,883,545**	**58,063,189**	**53,613,354**	**22,211,723**	**618,164,934**	**618,164,934**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	37,377,126	28,472,375	3,194,983	1,158,404	1,594,967	178,506	(21,354)	9,665	14,154	(4,318)	(74,703)	94,015	(2,163,640)	4,924,071		$ 37,377,126	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**37,377,126**	**28,472,375**	**3,194,983**	**1,158,404**	**1,594,967**	**178,506**	**(21,354)**	**9,665**	**14,154**	**(4,318)**	**(74,703)**	**94,015**	**(2,163,640)**	**4,924,071**	**-**	**37,377,126**	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(86,905,599)	(46,559,555)	(12,540,411)	(285,833)	(198,309)	(446,217)	(141,604)	(293,117)	(3,642,094)	(3,457,619)	(3,916,861)	(3,696,028)	(11,727,951)	-		$ (86,905,599)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(86,905,599)**	**(46,559,555)**	**(12,540,411)**	**(285,833)**	**(198,309)**	**(446,217)**	**(141,604)**	**(293,117)**	**(3,642,094)**	**(3,457,619)**	**(3,916,861)**	**(3,696,028)**	**(11,727,951)**	**-**	**-**	**(86,905,599)**	
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(49,528,473)**	**(18,087,180)**	**(9,345,428)**	**872,570**	**1,396,658**	**(267,711)**	**(162,958)**	**(283,452)**	**(3,627,940)**	**(3,461,937)**	**(3,991,564)**	**(3,602,012)**	**(13,891,591)**	**4,924,071**	**-**	**(49,528,473)**	
E. NET INCREASE/DECREASE B - C + D		**(49,528,473)**	**(12,218,673)**	**(11,966,744)**	**10,425,914**	**(25,376,155)**	**(22,581,799)**	**24,294,829**	**36,819,714**	**(25,386,716)**	**2,558,199**	**4,906,365**	**(11,360,444)**	**8,212,595**	**(17,404,024)**	**-**	**(39,076,937)**	**$ 10,451,536**
F. ENDING CASH (A + E)			**167,495,424**	**155,528,680**	**165,954,595**	**140,578,440**	**117,996,641**	**142,291,471**	**179,111,185**	**153,724,469**	**156,282,668**	**161,189,033**	**149,828,589**	**158,041,185**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 140,637,160	

Sacramento City Unified School District 2021-22 Second Interim Cash Flow Projections

2023-24 Cash Flow Projection

2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	**9110**	**158,041,185**	**158,041,185**	**138,654,560**	**130,576,494**	**142,992,621**	**124,278,160**	**101,998,288**	**124,066,907**	**160,489,376**	**135,989,220**	**137,689,059**	**143,097,137**	**132,828,439**			**$ -**	**$ -**
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		12,593,542	12,593,542	44,062,806	22,668,376	22,668,376	44,062,806	22,668,376	22,668,376	44,062,806	22,668,376	22,668,376	44,062,806	-	-	$ 337,448,563	$ 337,448,563
Property Taxes	8020-8079		359	-	306	-	400,370	18,666,244	48,084,281	2,282,958	8,184	28,812,120	14,023,954	8,368,478	-	-	$ 120,647,254	$ 120,647,254
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(988,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(3,628,029)	-	$ (13,839,687)	$ (13,839,687)
Federal Revenues	8100-8299		443,041	1,193,630	9,751,386	2,486,779	3,590,570	6,984,789	12,637,257	443,784	10,091,439	4,951,194	849,606	23,287,331	16,994,168	-	$ 93,704,973	$ 93,704,973
Other State Revenues	8300-8599		1,505,030	1,799,123	3,717,863	2,173,446	4,179,356	5,484,840	4,922,907	1,508,810	3,722,523	3,839,053	7,521,010	5,290,541	15,003,265	22,211,723	$ 82,879,491	$ 82,879,491
Other Local Revenues	8600-8799		399,595	124,111	110,685	216,334	111,046	151,036	373,493	227,285	240,393	1,030,721	376,751	484,812	2,316,700	-	$ 6,162,961	$ 6,162,961
Interfund Transfers In	8910-8929		-	-	-	-	-	-	675,376	-	855,077	40,439	-	-	720,862	-	$ 2,291,754	$ 2,291,754
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
Undefined Objects															-		$ -	$ -
TOTAL RECEIPTS			**14,942,353**	**15,711,892**	**56,723,573**	**25,040,881**	**29,961,711**	**75,349,926**	**88,351,389**	**27,132,067**	**56,703,373**	**60,746,793**	**45,715,715**	**79,296,948**	**31,406,965**	**22,211,723**	**629,295,309**	**629,295,309**
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,679,059	4,112,935	20,151,867	21,217,105	23,209,908	21,206,792	20,930,884	20,735,610	21,323,497	21,101,513	21,378,732	21,731,124	4,898,300	-	$ 223,677,329	$ 223,677,329
Classified Salaries	2000-2999		2,757,270	3,893,010	5,113,965	5,351,815	5,322,618	5,380,839	5,331,491	5,153,946	5,337,191	5,278,675	6,448,136	5,766,226	2,083,436	-	$ 63,218,618	$ 63,218,618
Employee Benefits	3000-3999		2,866,138	4,318,856	16,641,575	16,762,691	17,120,086	16,600,362	16,603,587	16,705,619	16,854,494	16,751,574	16,698,694	17,171,506	3,225,528	22,211,723	$ 200,532,434	$ 200,532,434
Books and Supplies	4000-4999		282,657	2,859,164	3,002,414	1,241,593	2,046,517	1,197,092	1,752,711	1,408,825	1,064,446	2,343,454	2,633,254	3,754,927	23,412,635	-	$ 46,999,689	$ 46,999,689
Services	5000-5999		897,777	2,565,835	3,638,656	7,319,125	4,723,437	7,768,166	6,650,381	4,956,042	8,145,848	5,954,114	6,178,655	10,632,192	22,649,124	-	$ 92,079,351	$ 92,079,351
Capital Outlay	6000-6599		170,442	692,330	467,569	277,888	192,321	395,485	500,596	291,572	396,754	309,110	535,025	667,358	3,122,941	-	$ 8,019,393	$ 8,019,393
Other Outgo	7000-7499		289,130	146,175	406,684	239,106	333,650	527,709	31,625	211,631	(275,511)	772,854	349,104	(358,517)	(1,998,355)	-	$ 675,284	$ 675,284
Interfund Transfers Out	7600-7629		-	2,294	-	-	-	-	-	-	-	-	-	235,666	28,040	-	$ 266,000	$ 266,000
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -
TOTAL DISBURSEMENTS		**-**	**8,942,473**	**18,590,600**	**49,422,731**	**52,409,324**	**52,948,538**	**53,076,445**	**51,801,275**	**49,463,245**	**52,846,718**	**52,511,294**	**54,221,600**	**59,600,483**	**57,421,650**	**22,211,723**	**635,468,098**	**635,468,098**
D. BALANCE SHEET ITEMS			-															
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Accounts Receivable	9200-9299	36,209,329	3,336,774.69	2,537,007.47	5,291,620.30	8,776,320.75	982,233.49	(117,503.14)	53,182.88	77,884.00	(23,760.39)	(411,051.59)	517,320.88	(11,905,448.90)	27,094,749		$ 36,209,329	
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
SUBTOTAL ASSETS		**36,209,329**	**3,336,775**	**2,537,007**	**5,291,620**	**8,776,321**	**982,233**	**(117,503)**	**53,183**	**77,884**	**(23,760)**	**(411,052)**	**517,321**	**(11,905,449)**	**27,094,749**	**-**	**36,209,329**	**$ -**
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(53,613,354)	(28,723,280)	(7,736,365)	(176,335)	(122,340)	(275,278)	(87,358)	(180,828)	(2,246,862)	(2,133,056)	(2,416,370)	(2,280,134)	(7,235,147)	-		$ (53,613,354)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	
SUBTOTAL LIABILITIES		**(53,613,354)**	**(28,723,280)**	**(7,736,365)**	**(176,335)**	**(122,340)**	**(275,278)**	**(87,358)**	**(180,828)**	**(2,246,862)**	**(2,133,056)**	**(2,416,370)**	**(2,280,134)**	**(7,235,147)**	**-**	**-**	**(53,613,354)**	**$ -**
Nonoperating																		
Suspense Clearing	9910												-	-	-		$ -	
TOTAL BALANCE SHEET ITEMS		**(17,404,024)**	**(25,386,506)**	**(5,199,358)**	**5,115,285**	**8,653,981**	**706,956**	**(204,861)**	**(127,646)**	**(2,168,978)**	**(2,156,817)**	**(2,827,421)**	**(1,762,813)**	**(19,140,596)**	**27,094,749**	**-**	**(17,404,024)**	
E. NET INCREASE/DECREASE B - C + D		**(17,404,024)**	**(19,386,625)**	**(8,078,066)**	**12,416,127**	**(18,714,461)**	**(22,279,872)**	**22,068,619**	**36,422,468**	**(24,500,155)**	**1,699,839**	**5,408,078**	**(10,268,698)**	**555,869**	**1,080,064**	**-**	**(23,576,813)**	**$ (6,172,789)**
F. ENDING CASH (A + E)			**138,654,560**	**130,576,494**	**142,992,621**	**124,278,160**	**101,998,288**	**124,066,907**	**160,489,376**	**135,989,220**	**137,689,059**	**143,097,137**	**132,828,439**	**133,384,307**				
G. Ending Cash, Plus Cash Accruals and Adjustments			-														$ 134,464,371	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.4

Meeting Date: March 17, 2022

Subject: **Resolution No.3260: A Resolution of the Board of Education of the Sacramento City Unified School District, Sacramento County, California, Authorizing the Issuance of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 SERIES A, and Actions Related Thereto to be Issued by the County of Sacramento on Behalf of the Sacramento City Unified School District**

- ☒ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☒ Conference/First Reading (Action Anticipated: _April 7, 2022)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: RECEIVE FOR REVIEW RESOLUTION #3260 OF THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, SACRAMENTO COUNTY, CALIFORNIA, AUTHORIZING THE ISSUANCE OF SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (SACRAMENTO COUNTY, CALIFORNIA) GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H) 2022 SERIES A, AND ACTIONS RELATED THERETO

Background/Rationale: The General Obligation Bonds, Election of 2020 (Measure H), 2022 Series A (the "Series A Bonds") will be the first issuance of Measure H, approved by District voters on March 3, 2020. The not-to-exceed principal amount for the bonds is $225 million. Proceeds from the Series A Bonds will fund projects approved by voters under Measure H and the Board Approved Facility Master Plan.

Due to the District's qualified certification of its 2021-22 second interim budget, state law requires that new money GO bonds, such as the Series A Bonds, be issued by the County of Sacramento. A resolution requesting the County to issue the Series A Bonds on the District's behalf is brought to the Board at this meeting as an information item with action expected to be taken at the April 7, 2022 Board Meeting. County action to authorize the Series A Bonds is tentatively scheduled for May 24, 2022.

Dale Scott & Company, the District's financial advisor, has distributed a request for proposal ("RFP") to qualified underwriters regarding a negotiated sale of the Series A Bonds and a proposed series of refunding bonds (the "2022 Refunding Bonds"), being separately considered for approval at the April 7, 2022 Meeting. The RFP process will aid in the selection of the underwriter(s) with the most qualifications and lowest cost. Resolution #3260 delegates authority to the Superintendent and other District staff to select one or more underwriting firms based on the results of the RFP and the advice of the financial advisor, and to finalize, execute, and deliver any required legal documents or disclosures. Both the 2022 Refunding Bonds and the Series A Bonds are expected to be sold in June 2022, with closings expected in mid-June and early July respectively.

Financial Considerations: The costs of issuance for the Series A Bonds will be paid from proceeds of the bond issue and no such costs will be paid from the general fund. Disclosures of such estimated costs are set forth in the Resolution as an exhibit. Principal of and interest on the Bonds is paid from the collection of ad valorem taxes collected by the County from taxpayers in the District.

Goal(s): (1) Operational Excellence, (2) Safe, Emotionally Healthy and Engaged Students

Documents Attached:
1. Resolution No. 3260
2. Bond Purchase Agreement
3. Preliminary Official Statement

Estimated Time:	5 Minutes
Submitted by:	Rose Ramos, Chief Business Officer
Approved by:	Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 3260

A RESOLUTION OF THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, SACRAMENTO COUNTY, CALIFORNIA, AUTHORIZING THE ISSUANCE OF SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (SACRAMENTO COUNTY, CALIFORNIA) GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H) 2022 SERIES A, AND ACTIONS RELATED THERETO

WHEREAS, a duly called election was held in the Sacramento City Unified School District (the "District"), Sacramento County (the "County"), State of California, on March 3, 2020 (the "Election") and thereafter canvassed pursuant to law; and

WHEREAS, at such election there was submitted to and approved by the requisite vote of fifty-five percent or more of the qualified electors of the District a question as to the issuance and sale of general obligation bonds of the District for various purposes set forth in the ballot submitted to the voters, in the maximum amount not-to-exceed $750,000,000, payable from the levy of an *ad valorem* property tax against the taxable property in the District (the "Authorization"); and

WHEREAS, at this time the Board of Education of the District (the "Board") has determined that it is necessary and desirable to request the issuance by the Board of Supervisors of the County (the "County Board"), on behalf of the District, of the first series of bonds under the Authorization in an aggregate principal amount not-to-exceed $225,000,000 and to be designated as "Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H), 2022 Series A" (the "Bonds"); and

WHEREAS, the Bonds shall be issued pursuant to Article 4.5 of Chapter 3 of Part 1 of Division 2 of the California Government Code (the "Act"), for the purposes set forth in the ballot submitted to voters at the Election; and

WHEREAS, pursuant to Education Code Section 42130, the District self-certified its most recent interim financial report for fiscal year 2021-22 as qualified; and

WHEREAS, the Board desires to authorize the issuance of the Bonds in one or more Series of Taxable or Tax-Exempt Current Interest Bonds (as such terms are defined herein); and

WHEREAS, the Board desires to authorize the issuance of the Bonds at either a competitive or negotiated sale, and further desires to authorize the Authorized Officers (as defined herein), each alone, to select the method of sale that achieves the lowest overall costs of funds; and

WHEREAS, the Board desires to appoint certain professionals to provide services related to the issuance of the Bonds; and

WHEREAS, pursuant to Government Code Section 5852.1, the Board has obtained from the Municipal Advisor (as defined herein) and disclosed herein, in a meeting open to the public, prior to authorization of the execution and delivery of the Bonds, good faith estimates of (a) the true interest cost of the Bonds, (b) the sum of all fees and charges paid to third parties with respect to the Bonds, (c) the amount of proceeds of the Bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the Bonds, and (d) the sum total of all debt service payments to be evidenced by the Bonds calculated to the final payment date evidenced by the Bonds plus the fees and charges paid to third parties not paid with the proceeds of the Bonds; and

WHEREAS, all acts, conditions and things required by law to be done or performed have been done and performed in strict conformity with the laws authorizing the issuance of general obligation bonds of the District, and the indebtedness of the District, including this proposed issue of Bonds, is within all limits prescribed by law;

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

SECTION 1. **Certain Definitions.** As used in this Resolution, the terms set forth below shall have the meanings ascribed to them (unless otherwise set forth in the County Resolution):

(a) **"Authorized Officer"** means the Superintendent of the District, the Chief Business Officer of the District, or such other officer or employee of the District as may be designated by the Superintendent or Chief Business Officer.

(b) **"Bond Insurer"** means any insurance company which issues a municipal bond insurance policy insuring the payment of Principal of and interest on the Bonds.

(c) **"Bond Payment Date"** means, unless otherwise provided by the Official Statement, February 1 and August 1 of each year commencing August 1, 2022, with respect to the interest payments on the Bonds, and August 1 of each year commencing August 1, 2022, with respect to the Principal payments on the Bonds.

(d) **"Bond Register"** means the registration books which the Paying Agent shall keep or cause to be kept on which the registered ownership, transfer and exchange of Bonds shall be recorded.

(e) **"Code"** means the Internal Revenue Code of 1986, as amended. Reference to any particular section of the Code shall be deemed to be a reference to any successor to any such section.

(f) **"Continuing Disclosure Certificate"** means that certain contractual undertaking in connection with the Bonds, executed by the District pursuant to paragraph (b)(5) of the Rule, dated as of the date of issuance of the Bonds, as amended from time to time in accordance with the provisions thereof.

(g) **"County Resolution"** means that certain resolution of the County Board providing for the issuance of the Bonds.

(h) **"Current Interest Bonds"** means Bonds, the interest on which is payable semiannually on each Bond Payment Date specified therefor, and maturing in the years and amounts set forth in the Official Statement.

(i) **"Director of Finance"** means the Sacramento County Director of Finance.

(j) **"Education Code"** means the California Education Code.

(k) **"Government Code"** means the California Government Code

(l) **"Holder" or "Owner"** means the registered owner of a Bond as set forth on the Bond Register maintained by the Paying Agent pursuant to the County Resolution.

(m) **"Long Current Interest Bonds"** means Current Interest Bonds that mature more than 30 years from their date of delivery.

(n) **"Official Statement"** means the Official Statement for the Bonds, as described in Section 8 hereof.

(o) **"Notice of Intention"** means the Notice of Intention to Sell pursuant to which, together with the Notice Inviting Proposals (as defined herein), any competitive sale of the Bonds is authorized to be undertaken.

(p) **"Notice Inviting Proposals"** means the Notice Inviting Proposals for the Purchase of Bonds pursuant to which, together with the Notice of Intention, any competitive sale of the Bonds is authorized to be undertaken.

(q) **"Paying Agent"** means, initially the Director of Finance, or such other Paying Agent as shall be named in the County Resolution, and afterwards any successor financial institution. The Director of Finance is authorized to contract with third parties to carry out the functions of Paying Agent hereunder and under the County Resolution.

(r) **"Permitted Investments"** any lawful investments permitted by Government Code Sections 16429.1 and 53601, (ii) shares in a California common law trust established pursuant to Title 1, Division 7, Chapter 5 of the Government Code which invests exclusively in investments permitted by Section 53635 of the Government Code, but without regard to any limitations in such Section concerning the percentage of moneys available for investment being invested in a particular type of security, (iii) a guaranteed investment contract with a provider having a rating meeting the minimum rating requirements of the County investment pool maintained by the Director of Finance, (iv) the Local Agency Investments Fund of the California State Treasurer, (v) the County investment pool described herein, and (vi) State and Local Government Series Securities.

(s) **"Principal"** or **"Principal Amount"** means, with respect to any Bond, the initial principal amount thereof.

(t) **"Purchase Contract"** means, in the event that the Bonds are sold at a negotiated sale, the contract or contracts for purchase and sale of the Bonds, by and among the District, the County and the Underwriters of the Bonds. To the extent the Bonds are sold pursuant to more than one Purchase Contract, each shall be substantially in the form presented to the Board and the County, with such changes therein, deletions therefrom and modifications thereto as the Authorized Officer and such officials of the County executing the same shall approve.

(u) **"Rule"** means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

(v) **"Series"** means any Bonds executed, authenticated and delivered pursuant to the provisions hereof which are identified as a separate series of Bonds.

(w) **"Taxable Bonds"** means any Bonds not issued as Tax-Exempt Bonds.

(x) **"Tax-Exempt Bonds"** means any Bonds the interest in which is excludable from gross income for federal income tax purposes and is not treated as an item of tax preference for purposes of calculating the federal alternative minimum tax, as further described in an opinion of Bond Counsel supplied to the original purchasers of such Bonds.

(y) **"Underwriters"** means the original purchasers of the Bonds, whether via competitive sale pursuant to the Noticing Inviting Proposals or negotiated sale pursuant to the Purchase Contract.

SECTION 2. Purpose; Authorization.

(a) To raise funds for the purposes authorized by voters of the District at the Election, and to pay all necessary legal, financial and contingent costs in connection with the issuance of the Bonds, the Board hereby requests the County Board to authorize the issuance of the Bonds pursuant to the Act and Section 15140 of the California Education Code, and to order such Bonds sold such that the Bonds shall be dated as of a date to be determined by an Authorized Officer, shall bear interest at a rate not-to-exceed that authorized at the Election, shall be payable upon such terms and provisions as shall be set forth in the Bonds, and shall be in an aggregate Principal Amount not-to-exceed $225,000,000.

(b) The Board hereby approves the sale of the Bonds at either a competitive bidding or negotiated sale, depending on which method, the Authorized Officers, as further provided in the County Resolution, determine will achieve the lowest overall cost of funds. The Board hereby finds and determines that providing flexibility in the method of sale will permit the District to respond to changing conditions in the municipal marketplace that cannot be predicted by the Board as of the date hereof.

(c) In the event that the Bonds are issued via competitive sale, such sale shall be undertaken pursuant to the Notice Inviting Proposals attached hereto as Exhibit A and the Notice of Intention attached hereto as Exhibit B. The Authorized Officers, each alone, are hereby authorized to execute the Notice of Intention and to cause the Notice of Intention to be published in The Bond Buyer once at least five (5) days prior to the date set to receive bids. The awarding of the Bonds to the successful bidder and notice thereto shall be made by the County, on behalf of the District, pursuant to the Memorandum Awarding Bonds, substantially in the form attached as Exhibit C hereto.

The terms and conditions of the offering and the sale of the Bonds via any competitive bidding shall be as specified in the Notice Inviting Proposals, and the County and the Authorized Officers shall award the sale of the Bonds by acceptance of the bids with the lowest true interest cost (the "TIC") with respect to the Bonds, so long as the principal amount of the Bonds does not exceed $225,000,000 and the TIC does not exceed 4.50%.

In connection with any competitive sale of the Bonds, the Municipal Advisor is hereby authorized and directed to cause to be furnished to prospective bidders a reasonable number of copies of the Notice Inviting Proposals and a reasonable number of copies of the Preliminary Official Statement.

In connection with any competitive sale of the Bonds, the Municipal Advisor and/or Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), are hereby authorized and directed to open the bids at the time and place specified in the Notice Inviting Proposals and to present the same to the Authorized Officers. The Municipal Advisor and/or Bond Counsel are hereby authorized and directed to receive and record the receipt of all bids made pursuant to the Notice Inviting Proposals; to cause said bids to be examined for compliance with the Notice Inviting Proposals; and to cause computations to be made as to which bidder has bid the lowest TIC with respect to the Bonds, as provided in the Notice Inviting Proposals, along with a report as to the foregoing and any other matters deemed pertinent to the award of the Bonds and the proceedings for the issuance thereof.

(d) The form of Purchase Contract by and among the District, the County and the Underwriters, substantially in the form on file with the Board, is hereby approved. In the event the Bonds are sold via negotiated sale, the Authorized Officers, each alone, are hereby authorized and directed to execute such Purchase Contract; provided, however, that the maximum interest rate on the Bonds shall not exceed the maximum rate permitted by law and the underwriting discount thereon, excluding original issue discount and expenses of the Underwriters, shall not exceed 0.40% of the aggregate Principal Amount of Bonds actually issued. The Authorized Officers, in consultation with the County, each alone, are further authorized to determine the Principal Amount of the Bonds to be specified in the Purchase Contract for sale by the District up to $225,000,000 and to enter into and execute the Purchase Contract with the County and the Underwriters, if the conditions set forth in this Resolution and the County Resolution are satisfied.

(e) The Board hereby authorizes the issuance of the Bonds in one or more Series of Current Interest Bonds, with appropriate Series designation, and further as any combination of Tax-Exempt and Taxable Bonds, subject to the provisions of the County Resolution. To the extent the issuance of Bonds includes Long Current Interest Bonds, the useful life of any facility financed with such Long Current Interest Bonds will equal or exceed the maturity of such Long Current Interest Bonds.

(f) The purchase price received from the Underwriters, to the extent of the Principal Amount thereof, shall be paid to the County to the credit of the Building Fund (as defined in the County Resolution). The purchase price received from the Underwriters, to the extent of any accrued interest and any net original issue premium, shall be paid to the County to the credit of the Debt Service Fund (as defined in the County Resolution). The costs of issuance of the Bonds are hereby authorized to be paid either from premium withheld by the Underwriters upon the sale of the Bonds, or from the portion of the purchase price received from the Underwriters and representing the

Principal Amount of the Bonds. To the extent costs of issuance are paid from such Principal Amount, the District may direct that a portion thereof, in an amount not-to-exceed 2.0% of such Principal Amount, in lieu of being deposited into the Building Fund, be deposited into a costs of issuance account to be held by a fiscal agent of the District appointed for such purpose.

SECTION 3. Paying Agent. The Board hereby appoints the Paying Agent to serve as the paying agent, bond registrar, transfer agent and authentication agent for the Bonds on behalf of the District. The Board hereby approves the payment of the reasonable fees and expenses of the Paying Agent as they shall become due and payable. The fees and expenses of the Paying Agent which are not paid as a cost of issuance of the Bonds may be paid in each year from *ad valorem* property taxes levied and collected for the payment thereof, insofar as permitted by law, including specifically by Education Code Section 15232.

SECTION 4. Tax Covenants.

(a) With respect to Bonds issued as Tax-Exempt Bonds, the District hereby covenants with the Holders of such Bonds that, notwithstanding any other provisions of this Resolution, it will restrict the use of proceeds of the Bonds or of any other amounts, regardless of the source, or of any property or take any action, or refrain from taking any action, such that the Bonds will not constitute "arbitrage bonds" within the meaning of Section 148 of the Code, any applicable regulations thereunder or any predecessor section thereto. Calculations for determining arbitrage requirements shall be the sole responsibility of the District.

(b) The District will not make any use of the proceeds of the Bonds or any other funds of the District, or take or omit to take any other action, that would cause the Bonds to be "private activity bonds" within the meaning of Section 141 of the Code or "federally guaranteed" within the meaning of Section 149(b) of the Code. To that end, so long as any Bonds are unpaid, the District, with respect to such proceeds and such other funds, will comply with all requirements of such Sections and all regulations of the United States Department of the Treasury issued thereunder and under Section 103 of the Code, to the extent such requirements are, at the time, applicable and in effect.

(c) The District will not use or permit the use of its facilities or any portion thereof by any person other than a governmental unit as such term is used in Section 141 of the Code, in such manner or to such extent as would result in the loss of exclusion from gross income for federal income tax purposes of the interest paid on the Bonds. In furtherance of the foregoing tax covenants of this Section 4, the District covenants that it will comply with the instructions and requirements of that certain Tax Certificate to be executed and delivered by the District on the date of issuance of such Bonds (the "Tax Certificate"), which is incorporated herein as if fully set forth herein. These covenants shall survive the payment in full or defeasance of the Bonds.

SECTION 5. Rebate Fund. The following provisions shall apply to any Bonds issued as Tax-Exempt Bonds.

(a) The District shall create and establish a special fund designated the "Sacramento City Unified School District General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A Rebate Fund" (the "Rebate Fund"). All amounts at any time on deposit in the Rebate Fund shall be held in trust, to the extent required to satisfy the requirement to make rebate payments to the United States (the "Rebate Requirement") pursuant to Section 148 of the Code, and the Treasury Regulations promulgated thereunder (the "Treasury Regulations"). Such amounts shall be free and clear of any lien hereunder and shall be governed by this Section 5 and by the Tax Certificate.

(b) Within 45 days of the end of each fifth Bond Year (as such term is defined in the Tax Certificate), (1) the District shall calculate or cause to be calculated with respect to the Bonds the amount that would be considered the "rebate amount" within the meaning of Section 1.148-3 of the Treasury Regulations, using as the "computation date" for this purpose the end of such Bond Year, and (2) the District shall deposit to the Rebate Fund from amounts on deposit in the other funds established hereunder or from other District funds, if and to the extent required, amounts sufficient to cause the balance in the Rebate Fund to be equal to the "rebate amount" so calculated. The District shall not be required to deposit any amount to the Rebate Fund in accordance with the preceding sentence, if the amount on deposit in the Rebate Fund prior to the deposit required to be made under this subsection (b) equals or exceeds the "rebate amount" calculated in accordance with the preceding sentence. Such excess may be withdrawn from the Rebate Fund to the extent permitted under subsection (g) of this Section. The District shall not be required to calculate the "rebate amount" and shall not be required to deposit any amount to the Rebate Fund in accordance with this subsection (b), with respect to all or a portion of the proceeds of the Bonds (including amounts treated as proceeds of the Bonds) (1) to the extent such proceeds satisfy the expenditure requirements of Section 148(f)(4)(B) or Section 148(f)(4)(C) of the Code or Section 1.148-7(d) of the Treasury Regulations, whichever is applicable, and otherwise qualify for the exception to the Rebate Requirement pursuant to whichever of said sections is applicable, (2) to the extent such proceeds are subject to an election by the District under Section 148(f)(4)(C)(vii) of the Code to pay a one and one-half percent (1½%) penalty in lieu of arbitrage rebate in the event any of the percentage expenditure requirements of Section 148(f)(4)(C) are not satisfied, or (3) to the extent such proceeds qualify for the exception to arbitrage rebate under Section 148(f)(4)(A)(ii) of the Code for amounts in a "bona fide debt service fund." In such event, and with respect to such amounts, the District shall not be required to deposit any amount to the Rebate Fund in accordance with this subsection (b).

(c) Any funds remaining in the Rebate Fund after redemption of all the Bonds and any amounts described in paragraph (2) of subsection (d) of this Section, or provision made therefor satisfactory to the District, including accrued interest, shall be remitted to the District.

(d) Subject to the exceptions contained in subsection (b) of this Section to the requirement to calculate the "rebate amount" and make deposits to the Rebate Fund, the District shall pay to the United States, from amounts on deposit in the Rebate Fund,

> (1) not later than 60 days after the end of (i) the fifth Bond Year, and (ii) each fifth Bond Year thereafter, an amount that, together with all previous rebate payments, is equal to at least 90% of the "rebate amount" calculated as of the end of such Bond Year in accordance with Section 1.148-3 of the Treasury Regulations; and
>
> (2) not later than 60 days after the payment of all Bonds, an amount equal to 100% of the "rebate amount" calculated as of the date of such payment (and any income attributable to the "rebate amount" determined to be due and payable) in accordance with Section 1.148-3 of the Treasury Regulations.

(e) In the event that, prior to the time any payment is required to be made from the Rebate Fund, the amount in the Rebate Fund is not sufficient to make such payment when such payment is due, the District shall calculate (or have calculated) the amount of such deficiency and deposit an amount equal to such deficiency into the Rebate Fund prior to the time such payment is due.

(f) Each payment required to be made pursuant to subsection (d) of this Section shall be made to the Internal Revenue Service, on or before the date on which such payment is due, and shall be accompanied by Internal Revenue Service Form 8038-T, such form to be prepared or caused to be prepared by the District.

(g) In the event that immediately following the calculation required by subsection (b) of this Section, but prior to any deposit made under said subsection, the amount on deposit in the Rebate Fund exceeds the "rebate amount" calculated in accordance with said subsection, the District may withdraw the excess from the Rebate Fund and credit such excess to the interest and sinking fund of the District.

(h) The District shall retain records of all determinations made hereunder until three years after the complete retirement of the Bonds.

(i) Notwithstanding anything in this Resolution to the contrary, the Rebate Requirement shall survive the payment in full or defeasance of the Bonds.

SECTION 6. Legislative Determinations. The Board determines that all acts and conditions necessary to be performed by the District or to have been met precedent to and in the issuing of the Bonds in order to make them legal, valid and binding general obligations of the District have been performed and have been met, or will at the time of delivery of the Bonds have been performed and have been met, in regular and due form as required by law; and that no statutory or constitutional limitation of indebtedness or taxation will be exceeded as a result of the issuance of the Bonds.

SECTION 7. Security for the Bonds. Pursuant to the County Resolution, there shall be levied on all the taxable property in the District, in addition to all other taxes, a continuing direct *ad valorem* property tax annually during the period the Bonds are outstanding in an amount sufficient to pay the Principal of and interest on the Bonds when due, which moneys when collected will be deposited in the Debt Service Fund and used for the payment of the Principal of and interest on the Bonds when and as the same falls due, and for no other purpose. The District covenants to cause the County to take all actions necessary to levy such *ad valorem* property tax. Pursuant to Government Code Section 53515, the Bonds shall be secured by a statutory lien on all revenues received pursuant to the levy and collection of *ad valorem* property taxes for the payment thereof.

Pursuant to Government Code Sections 5450 and 5451, the District hereby pledges to the payment of the Bonds all revenues received from the levy and collection *ad valorem* property taxes for the payment of the Bonds and all amounts on deposit in the Debt Service Fund. Such pledge shall constitute a lien on and security interest in such taxes and amounts in the Debt Service Fund. This pledge shall constitute an agreement between the District and the Owners of the Bonds to provide security for the payment of the Bonds in addition to any statutory lien that may exist.

SECTION 8. Official Statement. The form of the Preliminary Official Statement relating to the Bonds (the "Preliminary Official Statement"), in the form on file with the Secretary of the District Board, is hereby approved. The Authorized Officers, each alone, are hereby authorized and directed, for and in the name and on behalf of the District, to deem the Preliminary Official Statement "final" pursuant to the Rule, prior to its distribution, and to deliver such Preliminary Official Statement to the Municipal Advisor (in the event of a competitive sale of the Bonds) or the Underwriters (in the event of a negotiated sale of the Bonds), in each instance to be used in connection with the offering and sale of the Bonds. The Authorized Officers are further authorized and directed to execute and deliver to the Underwriters a final Official Statement, substantially in the form of the Preliminary Official Statement, with such changes therein, deletions therefrom and modifications thereto as the Authorized Officer executing the same shall approve. The Municipal Advisor and the Underwriters, as appropriate, are hereby authorized to distribute copies of the Preliminary Official Statement to persons who may be interested in the purchase of the Bonds and the Underwriters are further directed to deliver copies of any final Official Statement to the purchasers of the Bonds. Execution of the Official Statement shall conclusively evidence the District's approval of the Official Statement. Neither the County Board nor any officer of the County will prepare or review, nor shall the County Board or any officer of the County have any obligation to prepare or review, the Preliminary Official Statement or Official Statement. The County shall also not be required to take any responsibility for the contents or distribution of either the Preliminary Official Statement or Official Statement.

SECTION 9. **Bond Insurance.** In the event the District purchases bond insurance for the Bonds, and to the extent that the Bond Insurer makes payment of the Principal of or interest on the Bonds, it shall become the Owner of such Bonds with the right to payment of Principal or interest on the Bonds, and shall be fully subrogated to all of the Owners' rights, including the Owners' rights to payment thereof. To evidence such subrogation (i) in the case of subrogation as to claims of past due interest, the Paying Agent shall note the Bond Insurer's rights as subrogee on the registration books for the Bonds maintained by the Paying Agent upon receipt of a copy of the cancelled check issued by the Bond Insurer for the payment of such interest to the Owners of the Bonds, and (ii) in the case of subrogation as to claims for past due Principal, the Paying Agent shall note the Bond Insurer as subrogee on the registration books for the Bonds maintained by the Paying Agent upon surrender of the Bonds by the Owners thereof to the Bond Insurer or the insurance trustee for the Bond Insurer.

SECTION 10. **Continuing Disclosure.** The District hereby covenants and agrees that it will comply with and carry out all of the provisions of that certain Continuing Disclosure Certificate executed by the District and dated as of the date of issuance of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof. The form of the Continuing Disclosure Certificate appended to the Preliminary Official Statement is hereby approved. Any Bond Holder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section. Noncompliance with this Section shall not result in acceleration of the Bonds.

SECTION 11. **Other Actions.**

(a) District officers, officials and staff are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to proceed with the issuance of the Bonds and otherwise carry out, give effect to and comply with the terms and intent of this Resolution and the County Resolution. Such actions heretofore taken by such officers, officials and staff are hereby ratified, confirmed and approved.

(b) The Board hereby appoints Dale Scott & Company, Inc. as the Municipal Advisor, and Stradling Yocca Carlson & Rauth, a Professional Corporation, as Bond Counsel and Disclosure Counsel, each with respect to the issuance of the Bonds. In the event of a negotiated sale of the Bonds, the Board further authorizes the appointment of such Underwriters as shall be identified in the Purchase Contract.

(c) Based on a good faith estimate received by the District from its Municipal Advisor, the Board hereby finds that (i) the True Interest Cost of the Bonds (as defined in Government Code Section 5852.1(a)(1)(A)) is expected to be approximately 3.05%, (ii) the total Finance Charge of the Bonds (as defined in Government Code Section 5852.1(a)(1)(B)) is expected to equal approximately $1,939,000, (iii) the total proceeds expected to be received by the District from the sale of the Bonds, less the Finance Charge of the Bonds, is $199,745,000, and (iv) the District expects that the Total Payment Amount (as defined in Government Code Section 5852.1(a)(1)(D)), calculated to the final maturity of the Bonds, will be $320,996,000. The information presented in this section is included in satisfaction of Section 5852.1 of the Government Code, and shall not abrogate or otherwise limit any other provision of this Resolution or the County Resolution.

(d) The terms of the Bonds, as stated herein and in the County Resolution, are authorized to be amended by the Notice Inviting Proposals or the Purchase Contract, as appropriate.

SECTION 12. Nonliability of the County; Reimbursement of Costs. Notwithstanding anything to the contrary contained herein, in the Bonds or in any other document mentioned herein, neither the County, nor its officials, officers, employees or agents shall have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby, the Bonds are not a debt of the County or a pledge of the County's full faith and credit, and the Bonds and any liability in connection therewith shall be paid solely from *ad valorem* property taxes lawfully levied to pay the Principal of or interest on the Bonds, which taxes shall be unlimited as to rate or amount. The District shall reimburse the County for all costs and expenses incurred by the County, its officials, officers, agents and employees in issuing or otherwise in connection with the issuance of the Bonds

SECTION 13. Request to County to Levy Tax. The County Board and officers of the County are obligated by statute to provide for the levy and collection of *ad valorem* property taxes in each year sufficient to pay all Principal of and interest coming due on the Bonds in such year, and to pay from such taxes all amounts due on the Bonds. The District hereby requests the County Board to annually levy a tax upon all taxable property in the District sufficient to pay all such Principal and interest coming due on the Bonds in such year, and to pay from such taxes all amounts due on the Bonds. The Board hereby finds and determines that such *ad valorem* property taxes shall be levied specifically to pay the Bonds being issued to finance specific projects authorized by the voters of the District at the Election.

SECTION 14. Indemnification of County. The District shall defend, indemnify and hold harmless the County, its officials, officers, agents and employees ("Indemnified Parties") against any and all losses, claims, damages or liabilities, joint or several, to which such Indemnified Parties may become subject based in whole or in part upon any acts or omission related to the Bonds, except with regard to the County's responsibilities to provide for the levy and collection of *ad valorem* property taxes in each year sufficient to pay all Principal of and interest coming due on the Bonds in such year, and to pay from such taxes all amounts due on the Bonds (the "County Responsibilities"). The District shall also reimburse the Indemnified Parties for any legal or other costs and expenses incurred in connection with investigating or defending any such claims or liabilities, except with regard to the County Responsibilities.

SECTION 15. Resolution to County Director of Finance. The Secretary to the Board is hereby directed to provide a certified copy of this Resolution to the Director of Finance immediately following its adoption.

SECTION 16. Recitals. All the recitals in this Resolution above are true and correct and the Board so finds, determines and represents.

SECTION 17. Effective Date. This Resolution shall take effect immediately upon its passage.

PASSED, ADOPTED AND APPROVED this 7th day of April, 2022, by the following vote:

AYES: MEMBERS ______________________________

NOES: MEMBERS ______________________________

ABSTAIN: MEMBERS ______________________________

ABSENT: MEMBERS ______________________________

____
President of the Board of Education

ATTEST:

____
Secretary to the Board of Education

SECRETARY CERTIFICATE

I, Jorge A. Aguilar, Secretary to the Board of Education of the Sacramento City Unified School District (the "District"), hereby certify as follows:

The foregoing is a full, true and correct copy of a resolution duly adopted at a meeting of the Board of Education of said District duly and legally held at the regular meeting place thereof on April 7, 2022.

I have carefully compared the same with the original minutes of said meeting on file and of record in at the District and the foregoing is a full, true and correct copy of the original resolution adopted at said meeting and entered in said minutes.

Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: April __, 2022

By: ______________________________
Secretary

EXHIBIT A

FORM OF NOTICE INVITING PROPOSALS

$__________*

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(SACRAMENTO COUNTY, CALIFORNIA)
GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H) 2022 SERIES A

NOTICE IS HEREBY GIVEN that sealed unconditioned proposals will be received to and including the hour of ______ a.m., Pacific Time, on __________, 2022, at the offices of Dale Scott & Company, Inc., 548 Market Street, Suite 444120, San Francisco, California 94104 (the "Municipal Advisor"), in the manner described below, for the purchase of all, but not less than all, of $__________* principal amount of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (the "Bonds"). Proposals must be submitted electronically via i-Deal LLC's ("i-Deal") Parity Electronic Bid Submission System ("PARITY"), a division of Thomson Information Services, Inc., in the manner described below, for the purchase of all, but not less than all, of the principal amount of the Bonds. In the event that the sale has not been awarded by the designated time, bids will be received at a subsequent time and date to be determined by the Sacramento City Unified School District (the "District") and publicized via The Bond Buyer or *The Bond Buyer Wire* or Thomson Municipal Market Monitor (www.tm3.com).

I. Issue:

The true interest cost (the "TIC") of the Bonds shall not exceed ___%.

(a) The Bonds will be dated the date of delivery, will be in denominations of $5,000 principal amount each, or integral multiples thereof, and will bear interest from the date of delivery of the Bonds to the maturity of each of the Bonds at an interest rate that shall not exceed ___%, with interest payable semiannually on February 1 and August 1 of each year during the term of each of the Bonds, commencing August 1, 2022. The Bonds will mature on August 1 in each of the years set forth below:

Maturity Date	Principal Amount*	Maturity Date	Principal Amount*

* Preliminary, subject to change.

NG-U9ZQVMF2/4879-3004-0843v2/200968-0001

(b) Option to Elect Term Bonds. The purchaser may elect to combine any number of consecutive maturities of Bonds of a series for which an identical interest rate has been specified to comprise term bonds by indicating such an election in their bid. The election to create term bonds in such manner will require the creation of a mandatory sinking fund so that the sinking fund redemption payments shall equal the corresponding serial bond maturity amounts.

II. Adjustment of Principal Amounts:

The estimated principal amount of each maturity of the Bonds set forth above reflect certain assumptions of the District and the Municipal Advisor with respect to the likely interest rates of the winning bid or bids. Following the determination of the successful bidder or bidders, the Municipal Advisor, on behalf of the District, reserves the right to alter the final maturity date, increase or decrease the principal amount of each maturity of the Bonds, in $5,000 increments of principal amount, or eliminate maturities in their entirety. Such adjustment shall be made within 26 hours of the bid opening and in the sole discretion of the District, upon recommendation of the Municipal Advisor. In the event of any such adjustment, no rebidding or recalculation of the bids submitted will be required or permitted and the successful bid or bids may not be withdrawn, and the successful bidder will not be permitted to change the interest rate(s) in its bid for the Bonds. The percentage compensation to be paid to the successful bidder will not change if the maturity schedule is adjusted.

III. Interest Rates:

All bids for the purchase of the Bonds must state the rate of interest to be paid for each maturity of Bonds and bid price for such Bonds. All Bonds of the same maturity must bear the same rate of interest and no Bond may bear more than one rate. The maximum interest rate bid for each maturity may not exceed _____ percent (__%), and the TIC of the Bonds may not exceed _____ percent (__%). Bidders may specify any number of different rates to be borne on the Bonds; provided that, all interest rates must be in multiples of 1/8 or 1/20 of one percent and a zero rate of interest cannot be specified. Interest will be computed on the basis of a 360-day year consisting of 12, 30-day months.

IV. Redemption:

The Bonds maturing on and before August 1, 20__ are not subject to redemption prior to their respective stated maturity dates. The Bonds maturing on and after August 1, 20__ may be redeemed prior to maturity at the option of the District, from any source of funds, in whole or in part, on August 1, 20__ or on any date thereafter, at a redemption price equal to the principal amount of such Bonds called for redemption, together with interest accrued thereon to the date fixed for redemption, without premium.

V. Notice of Redemption:

Notice of redemption of any Bond will be mailed to the Registered Owner of each Bond to be redeemed in whole or in part at the address shown on the registration records maintained by the Sacramento County Director of Finance, as the paying agent for the Bonds (the "Paying Agent"); such mailing to be not more than 60 nor less than 20 days prior to the date set for redemption. Neither failure to receive such notice nor any defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of Bonds.

VI. Costs of Issuance:

The winning bidder will not be required to pay any costs of issuance associated with the Bonds, except as described in Sections XVI and XXIII. Such costs of issuance, excluding the winning bidder's compensation, will be paid by the District solely from the aggregate proceeds of the Bonds eligible to be deposited into the Building Fund (as such term is defined in the Preliminary Official Statement) held by Sacramento County (the "County") on behalf of the District. The winning bidder's compensation will be paid by the District from premium generated from the sale of the Bonds. The District reserves the right to instruct the winning bidder to wire a portion of the purchase price, in an amount not to exceed 2.0% of the principal amount of the Bonds, to such costs of issuance custodian as shall be selected by the District.

By the submission of its bid pursuant to the provisions hereof, each bidder will be deemed to have represented that its underwriting discount with respect to the Bonds shall not exceed ___% of the principal amount of the Bonds.

VII. Premium/Discount Bonds:

The District has elected to deposit the premium generated upon the sale of the Bonds, net of the winning bidder's compensation, into the Debt Service Fund (as such term is defined in the Preliminary Official Statement) established for the Bonds, to be used to pay interest on the Bonds. Premium deposited into the Debt Service Fund may not be used to pay principal of the Bonds.

[Bidders must bid a purchase price (calculated as principal plus premium minus the bidder's compensation) of Bonds, more than ___% and less than ___% of the aggregate principal amount of the Bonds.]

VIII. Registration of Bonds as to Principal and Interest and Place of Payment:

The Bonds, when delivered, will be registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository of the Bonds. Individual purchases will be made in book-entry form only, in the denominations of $5,000 principal amount and integral multiples thereof. Purchasers will not receive physical certificates representing their interest in the Bonds purchased. Principal of and interest on the Bonds are payable in lawful money of the United States of America and will be paid to DTC which in turn will remit such amounts to the beneficial owners of the Bonds through DTC's Participants, as described in the Preliminary Official Statement.

IX. Authority:

The Bonds will be issued pursuant to the Constitution and laws of the State of California, Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, Article XIII A of the California Constitution, and resolutions adopted by the governing board of the District and the Board of Supervisors of the County. The issuance of the Bonds was authorized by the requisite 55% vote of the qualified electors of the District voting at an election held on March 3, 2020.

X. Security:

The principal of and interest on the Bonds are payable solely from the proceeds of an *ad valorem* property tax levied, without limitation as to rate or amount, upon all of the property within the District subject to taxation by the District (except certain personal property which is taxable at limited rates).

XI. Form of Bid:

All bids must be submitted electronically via PARITY, pursuant to the procedures described below, and all such bids shall be deemed to constitute a Bid for Purchase of the Bonds and shall be deemed to incorporate by reference all of the terms and conditions of this Notice Inviting Proposals for Purchase of Bonds. The submission of a bid electronically via PARITY shall constitute and be deemed the bidder's signature on the Bid for Purchase of the Bonds.

XII. Procedures Regarding Electronic Bidding:

Bids must be submitted electronically via PARITY in accordance with this Notice Inviting Proposals for Purchase of Bonds, until ____ a.m., Pacific Time, on _________, 2022, but no bid will be received after the time for receiving bids specified above. To the extent any instructions or directions set forth in PARITY conflict with this Notice Inviting Proposals for Purchase of Bonds, the terms of this Notice Inviting Proposals for Purchase of Bonds shall control. For further information about PARITY, potential bidders may contact the District's Municipal Advisor, Dale Scott of Dale Scott & Company at (415) 956-1030 or dscott@dalescott.com, or PARITY at i-Deal at (212) 849-5021. In the event that a bid for the Bonds is submitted via PARITY, the bidder further agrees that:

(a) Once the bids are communicated electronically via PARITY to the District as described herein, each bid will constitute a Bid for Purchase of the Bonds and shall be deemed to be an irrevocable offer to purchase the Bonds on the terms provided in this Notice Inviting Proposals for Purchase of Bonds. If a bid submitted electronically via PARITY is accepted by the District, the terms of the Bid for Purchase of the Bonds and the Notice Inviting Proposals for Purchase of Bonds and the information that is electronically transmitted through PARITY (including information about the purchase price of the Bonds, the coupon interest rate or rates to be borne by the various maturities of the Bonds, the initial public offering price of each maturity and any other information included in such transmission) shall form a contract and the successful bidder shall be bound by the terms of such contract.

(b) PARITY is not an agent of the District, and the District shall have no liability whatsoever based on any bidder's use of PARITY, including but not limited to any failure by PARITY to correctly or timely transmit information provided by the District or information provided by the bidder.

(c) The District may choose to discontinue use of electronic bidding via PARITY by issuing a notification to such effect via PARITY's internet site (www.tm3.com) no later than 1:00 P.M. (Pacific Time) on the last business day prior to the date of sale. In such case, a substitute bidding arrangement will be described in an amended Notice Inviting Proposals for Purchase of Bonds.

(d) For purposes of submitting all Bids for Purchase of the Bonds, the time as maintained on PARITY shall constitute the official time. No bid received after the deadline shall be considered. In any case, each bid must be in accordance with the terms and conditions set forth in this official Notice Inviting Proposals for Purchase of Bonds.

(e) Each bidder shall be solely responsible to make necessary arrangements to access PARITY for purposes of submitting its bid in a timely manner and in compliance with this Notice Inviting Proposals for Purchase of Bonds. Neither the District nor i-Deal shall have any duty or obligation to undertake such registration to bid for any prospective bidder or to provide or assure such access to any qualified prospective bidder, and neither the District nor i-Deal shall be responsible for a bidder's failure to register to bid or for proper operation of, or have any liability for any delays or interruptions of, or any damages caused by, PARITY. The District is using PARITY as a communication mechanism, and not as the District's agent, to conduct the electronic bidding for the Bonds. By using PARITY, each bidder agrees to hold the District harmless for any harm or damages caused to such bidder in connection with its use of PARITY for bidding on the Bonds.

XIII. Estimate of True Interest Cost:

Bidders are requested (but not required) to supply an estimate of the total TIC to the District for the Bonds on the basis of their respective bids, which shall be considered as informative only and not binding on either the bidder or the Board of Education of the District.

XIV. Deposit:

Prior to the official award, the successful bidder will be required to provide a good faith deposit (the "Deposit") in the form of a wire transfer made payable to

Sacramento City Unified School District
in the amount of
$________

The wire transfer must be transmitted in immediately available funds and sent to the account of the District at the Sacramento County Director of Finance pursuant to wire instructions as shall be provided by the District to the successful bidder, but with the following reference: Sacramento City Unified School District Election of 2020 GO Bonds, Series A Good Faith Deposit. The Municipal Advisor will request the apparent winning bidder to immediately wire the Deposit (as provided in Section XXII herein) and provide the Federal wire reference number of such Deposit to the Municipal Advisor within 90 minutes of such request by the Municipal Advisor. The Bonds will not be officially awarded to a bidder who has not submitted a Deposit in the form of a wire transfer, together with its Federal wire reference number, as provided above.

No interest on the Deposit will accrue to any bidder. The Deposit (without accruing interest) of the winning bidder will be applied to the purchase price of the Bonds. In the event the winning bidder fails to honor its accepted bid, the Deposit plus any interest accrued on the Deposit will be retained by the District. Any investment income earned on the Deposit will be paid to the successful bidder in the event the District is unable to deliver the Bonds. Deposits accompanying bids other than the bid which is accepted will be returned promptly upon the determination of the best bidder.

XV. Qualification for Sale; Blue Sky:

The purchaser will assume responsibility for taking any action necessary to qualify the Bonds for offer and sale in jurisdictions other than California, and for complying with the laws of all jurisdictions on resale of the Bonds, and shall indemnify, defend and hold harmless the District and their respective officers and officials from any loss or damage resulting from any failure to comply with any such law. Compliance with Blue Sky Laws shall be the sole responsibility of the purchaser, and the purchaser shall pay all fees and disbursements related to the qualification of the bonds for sale under the securities or Blue Sky laws of various jurisdictions. The District will furnish such information and take such action not inconsistent with law as the purchaser may request and the District shall deem necessary or appropriate to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and other jurisdictions of the United States of America as may be designated by the purchaser, provided, however, that the District shall not execute a general or special consent to service of process or qualify to do business in connection with such qualification or determination in any jurisdiction. The purchaser will not offer to sell, or solicit any offer to buy, the Bonds in any jurisdiction where it is unlawful for such purchaser to make such offer, solicitation or sale, and the purchaser shall comply with the Blue Sky and other securities laws and regulations of the states and jurisdictions.

XVI. CUSIP Numbers and Other Fees:

The Municipal Advisor will apply for CUSIP numbers and the CUSIP numbers will be printed on the Bonds. The cost of the printing thereof and service bureau assignment will be the District's responsibility. Any delay, error or omission with respect thereto will not constitute cause for the purchaser to refuse to accept delivery of and pay for the Bonds. The successful bidder shall be required to pay all fees required by the CUSIP Service Bureau, The Depository Trust Company, Bond Market Association, Municipal Securities Rulemaking Board, and any other similar entity imposing a fee in connection with the issuance of the Bonds (see also, "—California Debt and Investment Advisory Commission" below).

XVII. Legal Opinion:

The Bonds are sold with the understanding that the purchaser will be furnished with the approving opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, Bond Counsel. A copy of the opinion will be attached to the Bonds. Said attorneys have been retained by the District as Bond Counsel and in such capacity are to render their opinion only upon the legality of the Bonds under State of California law, the exclusion of the interest income on the Bonds from federal income taxes, and the exemption of interest income on the Bonds from State of California income taxes. Fees of Bond Counsel will be paid by the District from the costs of issuance.

XVIII. Tax Matters:

In the opinion of Bond Counsel, under existing statutes, regulations, rulings and judicial decisions and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax.

Should changes in the law cause Bond Counsel's opinion to change prior to delivery of the Bonds to the purchaser, the purchaser will be relieved of its responsibility to pay for the Bonds, and the Deposit will be returned.

XIX. Establishment of Issue Price of Bonds:

(a) The winning bidder shall assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate setting forth the reasonably expected initial offering price to the public or the sales price or prices of the Bonds, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit A, with such modifications as may be appropriate or necessary, in the reasonable judgment of the winning bidder, the District and Bond Counsel, including, but not limited to, modifications in the event that the Competitive Sale Requirements (defined below) are not satisfied. All actions to be taken by the District under this Notice Inviting Proposals for Purchase of Bonds (this "Notice Inviting Proposals") to establish the issue price of the Bonds may be taken on behalf of the District by the Municipal Advisor and any notice or report to be provided to the District may be provided to the Municipal Advisor.

(b) The District intends that the provisions of Treasury Regulation Section 1.148-1(f)(3)(i) (defining "Competitive Sale" for purposes of establishing the issue price of the Bonds) will apply to the initial sale of the Bonds (the "Competitive Sale Requirements") because:

1. the District shall disseminate this Notice Inviting Proposals to potential underwriters in a manner that is reasonably designed to reach potential underwriters;

2. all bidders shall have an equal opportunity to bid;

3. the District may receive bids from at least three underwriters of municipal bonds who have established industry reputations for underwriting new issuances of municipal bonds; and

4. the District anticipates awarding the sale of the Bonds to the bidder who submits a firm offer to purchase the Bonds at the highest price (or lowest TIC), as set forth in this Notice Inviting Proposals.

Any bid submitted pursuant to this Notice Inviting Proposals shall be considered a firm offer for the purchase of the Bonds, as specified in the bid.

(c) In the event that the Competitive Sale Requirements are not satisfied, the District shall so advise the winning bidder. The District may determine to treat (i) the first price at which 10% of a maturity of the Bonds (the "10% Test") is sold to the public as the issue price of that maturity and/or (ii) the initial offering price to the public as of the sale date of any maturity of the Bonds as the issue price of that maturity (the "hold-the-offering-price rule"), in each case applied on a maturity-by-maturity basis (and if different interest rates apply within a maturity, to each separate CUSIP number within that maturity). The winning bidder shall advise the District if any maturity of the Bonds satisfies the 10% Test as of the date and time of the award of the Bonds. The District shall promptly advise the winning bidder, at or before the time of award of the Bonds, which maturities (and if different interest rates apply within a maturity, which separate CUSIP number within that maturity) of the Bonds shall be subject to the 10% Test or shall be subject to the hold-the-offering-price rule. Bids will not be subject to cancellation in the event that the District determines to apply the hold-the-offering-price rule to any maturity of the Bonds. **Bidders should prepare their bids on the assumption that some or all of the maturities of the Bonds will be subject to the hold-the-offering-price rule in order to establish the issue price of the Bonds.**

(d) By submitting a bid, the winning bidder shall (i) confirm that the underwriters have offered or will offer the Bonds to the public on or before the date of award at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in the bid submitted by the winning bidder and (ii) agree, on behalf of the underwriters participating in the purchase of the Bonds, that the underwriters will neither offer nor sell unsold Bonds of any maturity to which the hold-the-offering-price rule shall apply to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

1. the close of the fifth (5^{th}) business day after the sale date; or

2. the date on which the underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The winning bidder shall promptly advise the District when the underwriters have sold 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public, if that occurs prior to the close of the fifth (5th) business day after the sale date.

(e) If the Competitive Sale Requirements are not satisfied, then until the 10% Test has been satisfied as to each maturity of the Bonds, the winning bidder agrees to promptly report to the District the prices at which the unsold Bonds of that maturity have been sold to the public. That reporting obligation shall continue, whether or not the Closing Date has occurred, until the 10% Test has been satisfied as to the Bonds of that maturity or until all Bonds of that maturity have been sold.

(f) The District acknowledges that, in making the representation set forth above, the winning bidder will rely on (i) the agreement of each underwriter to comply with the hold-the-offering-price rule, as set forth in an agreement among underwriters and the related pricing wires, (ii) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, as set forth in a selling group agreement and the related pricing wires, and (iii) in the event that an underwriter is a party to a retail distribution agreement that was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, as set forth in the retail distribution agreement and the related pricing wires.

(g) By submitting a bid, each bidder confirms that: (i) any agreement among underwriters, any selling group agreement and each retail distribution agreement (to which the bidder is a party) relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter, each dealer who is a member of the selling group, and each broker-dealer that is a party to such retail distribution agreement, as applicable, to (A) report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder that either the 10% Test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public and (B) comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the winning bidder and as set forth in the related pricing wires, and (ii) any agreement among underwriters relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each underwriter that is a party to a retail distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such retail distribution agreement to (A) report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the winning bidder or such underwriter that either the 10% Test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public and (B) comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the winning bidder or such underwriter and as set forth in the related pricing wires.

(h) Sales of any Bonds to any person that is a related party to an underwriter shall not constitute sales to the public for purposes of this Notice Inviting Proposals. Further, for purposes of this Notice Inviting Proposals:

(i) "public" means any person other than an underwriter or a related party,

(ii) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),

(iii) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(iv) "sale date" means the date that the Bonds are awarded by the District to the winning bidder.

XX. Award:

If the Bonds are awarded on the date of sale, the Bonds will be awarded to the responsible bidder submitting the best responsive bid, considering the coupon interest rate or rates and the purchase prices specified in the bid. The best bid will be the bid that conforms with the provisions of this Notice Inviting Proposals for Purchase of Bonds and represents the lowest TIC to the District for the Bonds, taking into consideration the interest rates specified, and premium thereon, if any. The TIC is the discount rate that, when compounded semiannually and used to discount all debt service payments on the Bonds back to the date of delivery of such Bonds, results in an amount equal to the purchase price bid for said Bonds. In the event that two or more bidders offer bids for the Bonds at the same lowest TIC, the District will determine by lottery which bidder will be awarded the Bonds. For the purpose of calculating the TIC, the mandatory sinking fund payments, if any, shall be treated as serial maturities in such years. The determination of the bid representing the lowest TIC will be made without regard to any adjustments made or contemplated to be made after the award by the Municipal Advisor on behalf of the District, as described herein under "Adjustment of Principal Amounts," even if such adjustments have the effect of raising the TIC of the successful bid to a level higher than the bid containing the next lowest TIC prior to adjustment. The District reserves the right to waive any irregularity or informality in any bid that does not change the ranking of the bids received.

XXI. Prompt Award:

The County, on behalf of the District, will take action awarding the Bonds or rejecting all bids not later than twenty-six (26) hours after the expiration of the time herein prescribed for the receipt of bid proposals, unless such time of award is waived by the successful bidder. Notice of the award will be given promptly to the successful bidder.

XXII. Delivery:

Delivery of the Bonds will be made to the purchaser through DTC upon payment of the purchase price in federal funds payable to or for the account of the District at the Sacramento County Director of Finance, together with any wire in connection with the costs of issuance pursuant to Section VII hereof, all in accordance with such wire instructions as shall be provided to the purchaser by the District. The Closing will take place at the offices of Stradling Yocca Carlson & Rauth, a Professional Corporation, 44 Montgomery Street, Suite 4200, San Francisco, California 94104 on _________ ___, 2022.

XXIII. California Debt and Investment Advisory Commission:

The successful bidder will be required, pursuant to State of California law, to pay any fees to the California Debt and Investment Advisory Commission ("CDIAC"). CDIAC will invoice the successful bidder after the closing of the Bonds.

XXIV. No Litigation and Non-Arbitrage:

The District will deliver a certificate stating that no litigation is pending affecting the issuance and sale of the Bonds. The District will also deliver an arbitrage certificate covering its reasonable expectations concerning the Bonds and the use of proceeds thereof.

XXV. Official Statement:

The District will make available a Preliminary Official Statement relating to the Bonds, a copy of which, along with related documents, will be furnished upon request made to Dale Scott & Company, Inc., 548 Market Street, Suite 444120, San Francisco, California 94104, Attn: Dale Scott, the District's Municipal Advisor, or at (415) 956-1030 or dscott@dalescott.com. Such Preliminary Official Statement, together with any supplements thereto, shall be in a form "deemed final" by the

District for the purposes of Securities and Exchange Commission Rule 15c2-12(b)(1), but is subject to revision, amendment and completion in a final version thereof (the "Official Statement").

The District has deemed final the Preliminary Official Statement for purposes of Rule 15c2-12(b)(1).

Each bidder must read the entire Preliminary Official Statement prior to bidding on the Bonds, to obtain information essential to the making of an informed decision to bid. This Notice Inviting Proposals for Purchase of Bonds contains certain information for general reference only, and is not a complete summary of the issue. The internet posting of the Preliminary Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of, the securities described in the Preliminary Official Statement, in any jurisdiction in which such offer, solicitation, or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

Copies of the Official Statement will be made available to the purchaser without charge, up to an amount of 10 copies, within seven business days of the date of sale and additional copies will be made available upon request at the purchaser's expense.

The District will deliver, at the closing, a certificate executed by an authorized officer of the District, acting in their official capacity, to the effect that the Official Statement does not contain any untrue statement of a material fact, or omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they are made, not misleading.

The District undertakes that for a certain period of up to twenty-five (25) days following the end of the "underwriting period" as defined in Rule 15c2-12(b)(5) promulgated under the Securities Exchange Act of 1934 (the "Rule"), it will (i) apprise the winning bidder if any event shall occur, or information comes to the attention of the District that, in the reasonable judgment of the District, is reasonably likely to cause the Official Statement (whether or not previously supplemented or amended) to contain any untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, and (ii) if requested by the winning bidder, prepare a supplement to the final Official Statement with respect to such event or information. The District will presume, unless notified in writing by the winning bidder, that the end of the underwriting period will occur on the date of the delivery of the Bonds. By making a bid on the Bonds, the winning bidder agrees (i) to disseminate to all members of the underwriting syndicate, if any, copies of the final Official Statement, including any supplements prepared by the District, and to file a copy of the final Official Statement, including any supplements prepared by the District, with the Municipal Securities Rulemaking Board (the "MSRB") through its Electronic Municipal Market Access ("EMMA") system (as provided by Rule 15c2-12) within one business day after receipt thereof from the District or its designee, but in any event, no later than the date of closing and (ii) to take any and all other actions necessary to comply with the applicable rules of the Securities and Exchange Commission and the MSRB governing the offering, sale and delivery of the Bonds to the ultimate purchasers.

XXVI. Continuing Disclosure:

In order to assist bidders in complying with the Rule, the District will undertake in a Continuing Disclosure Certificate to provide certain annual financial information and notices of the occurrence of events listed therein. A description of this undertaking and a form of the Continuing Disclosure Certificate are included in the Preliminary Official Statement.

XXVII. Rating[s]:

[Moody's Investors Service, Inc. ("Moody's") and S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P")] have assigned to the Bonds the ratings shown on the cover page of the Preliminary Official Statement or, if not so indicated, will be available upon request from the Municipal Advisor. Such ratings reflect only the views of such organizations and an explanation of the significance of such ratings may be obtained from such agencies. There is no assurance that the ratings will continue for any given period of time or that they will not be revised downward or withdrawn entirely by either of the rating agencies, if, in the judgment of such agency, circumstances so warrant. Any such downward revision or withdrawal of such ratings may have an adverse effect on the market price of the Bonds.

XXVIII. Right to Cancel, Postpone, or Reschedule Sale:

The District reserves the right to cancel, postpone or reschedule the sale of the Bonds upon notice given through the Bloomberg News Service, Thomson Municipal Market Monitor (www.tm3.com) or *The Bond Buyer* not later than 1:00 p.m. (Pacific Time) on the day prior to the date bids are to be received. If the sale is postponed, bids will be received at the place set forth above, at the date and time as the District shall determine. Notice of the new sale date and time, if any, will be given through Bloomberg News Service, Thomson Municipal Market Monitor (www.tm3.com) or *The Bond Buyer* no later than twenty-three (23) hours prior to the new time bids are to be received. As an accommodation to bidders, telephone or fax notice of the postponement of the sale date and of the new sale date will be given to any bidder requesting such notice from the Municipal Advisor. Failure of any bidders to receive such notice shall not affect the legality of the sale.

XXIX. Additional Information:

Copies of the Notice Inviting Proposals for Purchase of Bonds and the Preliminary Official Statement relating to the Bonds will be furnished to any bidder upon request made to Dale Scott & Company, Attn: Dale Scott, phone: (415) 956-1030 and email: dscott@dalescott.com, the Municipal Advisor to the District.

Dated: ___________ ___, 2022

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By:_______________________________________

EXHIBIT A

$__________
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(SACRAMENTO COUNTY, CALIFORNIA)
GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H) 2022 SERIES A

CERTIFICATE OF THE PURCHASER

The undersigned, on behalf of ______________, hereby certifies as set forth below with respect to the sale of the above-captioned obligations (the "Bonds").

1. ***Reasonably Expected Initial Offering Price.***

(a) As of the Sale Date, the reasonably expected initial offering prices of the Bonds to the Public by _________________ are the prices listed in Schedule A (the "Expected Offering Prices"). The Expected Offering Prices are the prices for the Maturities of the Bonds used by ______________ in formulating its bid to purchase the Bonds. Attached as Schedule B is a true and correct copy of the bid provided by _______________ to purchase the Bonds.

(b) _______________ was not given the opportunity to review other bids prior to submitting its bid.[1]

(c) The bid submitted by _______________ constituted a firm offer to purchase the Bonds.

2. ***Defined Terms.***

(a) *District* means the Sacramento City Unified School District.

(b) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate Maturities.

(c) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(d) *Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is ____________, 2022.

(e) *Underwriter* means (i) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial

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[1] Treas. Reg. §1.148-1(f)(3)(i)(B) requires that all bidders have an equal opportunity to bid to purchase bonds. If the bidding process affords an equal opportunity for bidders to review other bids prior to submitting their bids, then this representation should be modified to describe the bidding process.

sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents ____________'s interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the District with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting the Bonds, and by Stradling, Yocca, Carlson & Rauth, a Professional Corporation, Bond Counsel, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the District from time to time relating to the Bonds.

________________, as Underwriter

By:______________________________

Name:____________________________

Dated: __________, 2022

EXHIBIT B

FORM OF NOTICE OF INTENTION

$___________*
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(SACRAMENTO COUNTY, CALIFORNIA)
GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H) 2022 SERIES A

NOTICE IS HEREBY GIVEN that the Sacramento City Unified School District (the "District"), in Sacramento County, California, intends to offer for public sale on _________, 2022, at the hour of _____ a.m. Pacific Time, at the office of Dale Scott & Company, Inc., 548 Market Street, Suite 444120, San Francisco, California 94104 not to exceed $________* principal amount of general obligation bonds of the District designated "Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (the "Bonds"). Within 26 hours, the Sacramento County Director of Finance, on behalf of the District, will consider the bids received and, if acceptable bids are received, which comply with the provisions of the Notice Inviting Proposals for Purchase of the Bonds described below, award the sale of the Bonds on the basis of the true interest cost. In the event that no bids are awarded by the designated time, proposals will be received at a subsequent time and date to be determined by the District and publicized via PARITY, the Bond Buyer Wire, or Thomson Municipal Market Monitor (www.tm3.com).

NOTICE IS HEREBY FURTHER GIVEN that the Bonds will be offered for public sale subject to the terms and conditions of the Notice Inviting Proposals for Purchase of the Bonds (the "Notice Inviting Proposals for Purchase of Bonds"). Copies of the Preliminary Official Statement for the Bonds and the Notice Inviting Proposals for Purchase of Bonds will be available on or about _____, 2022, and, after such date, will be furnished upon request made to Dale Scott & Company, Inc., 548 Market Street, Suite 444120, San Francisco, California 94104, Attn: Dale Scott, phone: (415) 956-1030 and email: dscott@dalescott.com, the Municipal Advisor to the District for the Bonds.

Dated: _________ ___, 2022

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By:________________________________

* Preliminary, subject to change.

EXHIBIT C

MEMORANDUM AWARDING BONDS

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(SACRAMENTO COUNTY, CALIFORNIA)
GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H) 2022 SERIES A**

The Undersigned, as Director of Finance of Sacramento County (the "County"), on behalf of the Sacramento City Unified School District (the "District"), hereby confirms that on ____________, 2022, the bids attached as Exhibit A hereto were received, and, pursuant to the Resolution of the Board of Supervisors of the County adopted on _______, 2022 and a resolution of the Board of Education of the District adopted on April 7, 2022, hereby award the Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A to __________________.

Dated: ____________, 2022

SACRAMENTO COUNTY, CALIFORNIA

By: ____________________________________
Director of Finance

Acknowledged:

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: ____________________________________
Authorized Officer

EXHIBIT A

TABULATION OF
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL OBLIGATION BONDS, ELECTION OF 2020 (MEASURE H), 2022 SERIES A
BIDS RECEIVED

I certify that the following bids, all in conformity with the Notice Inviting Proposals for Purchase of Bonds, were received on or before ______ a.m., Pacific Daylight Time, on _________, 2022, for the above-referenced bonds of Sacramento City Unified School District:

[TO COME]

The bid received from ________________ was the successful bidder on the basis of lowest true interest cost.

By: ______________________________________
Authorized Officer
Dale Scott & Company, Inc.

$____________
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

BOND PURCHASE AGREEMENT

_________, 2022

Sacramento City Unified School District
5735 47th Avenue
Sacramento, California 95824

Sacramento County Director of Finance
700 H Street, Suite 1710
Sacramento, California 95814

Ladies and Gentlemen:

[LEAD UNDERWRITER], as representative (the "Representative") on behalf of itself and [CO-UNDERWRITERS] (collectively, the "Underwriters"), offers to enter into this Bond Purchase Agreement (this "Bond Purchase Agreement") with Sacramento County, California (the "County"), and the Sacramento City Unified School District (the "District"), which, upon your acceptance hereof, will be binding upon the County, the District and the Underwriters. This offer is made subject to the written acceptance of this Bond Purchase Agreement by the District and the County, and delivery of such acceptance to the Underwriters prior to 11:59 p.m., California Time, on the date hereof.

The District and the County acknowledge and agree that (i) the purchase and sale of the Bonds (as defined below) pursuant to this Bond Purchase Agreement is an arm's-length commercial transaction among the County, the District and the Underwriters, and that the Underwriters have financial and other interests that differ from those of the County and the District, (ii) in connection with such transaction, the Underwriters are not acting as municipal advisors, financial advisors or fiduciaries to the County or the District or any other person or entity and have not assumed a fiduciary responsibility in favor of the County or the District with respect to the offering of the Bonds or the process leading thereto (whether or not the Underwriters have advised or are currently advising the County or the District on other matters), (iii) the Underwriters are each acting solely in their capacity as Underwriters for their own accounts, (iv) the only obligations the Underwriters have to the County or the District with respect to the transaction contemplated hereby are expressly set forth in this Bond Purchase Agreement, and (v) the District and the County have each consulted with their own legal and other professional advisors to the extent each has deemed appropriate in connection with the offering of the Bonds. The District further acknowledges that it has previously provided the Underwriters with an acknowledgment of receipt of the required disclosure under Rule G-17 of the Municipal Securities Rulemaking Board (the "MSRB").

1. **Purchase and Sale of the Bonds.** Upon the terms and conditions and in reliance upon the representations, warranties and agreements herein set forth, the Underwriters hereby agree to purchase from the County on behalf of the District for reoffering to the public, and the County hereby agrees to sell in the name and on behalf of the District to the Underwriters for such purpose, all (but not less than all) of

$___________ aggregate principal amount of the District's General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (the "Bonds").

The Underwriters shall purchase the Bonds at a price of $___________ (which is equal to the principal amount of such Bonds of $___________, plus original issue premium of $___________, less an underwriting discount of $___________, [and less $___________ to be wired by the Underwriters to the Insurer (as defined herein), for payment of the Policy premium (as defined herein)].

2. **The Bonds.** The Bonds shall mature on the dates and in the years, and be subject to redemption, as shown on Exhibit A hereto, which exhibit is incorporated herein by this reference. The Bonds shall be dated as of their date of delivery, shall otherwise be as described in the Official Statement (defined herein) shall be issued and secured pursuant to the provisions of resolutions of the Board of Education of the District (the "District Board"), adopted on April 7, 2022 (the "District Resolution"), and a Resolution of the Board of Supervisors of the County (the "County Board"), adopted on ________, 2022 (the "County Resolution," and together with the District Resolution, the "Resolutions"), Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act") and applicable provisions of the California Education Code.

The Bonds shall be in book-entry form, shall bear CUSIP numbers, shall be in fully registered form, registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). The Bonds shall initially be in authorized denominations of $5,000 principal amount or any integral multiple thereof. Capitalized terms used herein and not defined herein shall have the meanings set forth in the District Resolution or the County Resolution.

The proceeds of sale of the Bonds will be applied to the acquisition, construction, modernization and equipping of District sites and facilities, and to pay the costs of issuing the Bonds.

[The scheduled payment of the principal of and interest on the Bonds, when due, will be guaranteed by a municipal bond insurance policy (the "Policy") to be issued by ____________ (the "Insurer").]

3. **Use of Documents.** The District hereby authorizes the Underwriters to use, in connection with the offer and sale of the Bonds, this Bond Purchase Agreement, the Preliminary Official Statement (as defined herein), the Official Statement, the Continuing Disclosure Certificate (as defined herein), the Resolutions and all information contained herein and therein and all of the documents, certificates or statements furnished by the District to the Underwriters in connection with the transactions contemplated by this Bond Purchase Agreement.

4. **Establishment of Issue Price.**

(a) The Representative, on behalf of the Underwriters, agrees to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Appendix B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Representative, the District and Stradling Yocca Carlson & Rauth, a Professional Corporation ("Bond Counsel"), to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the District under this Section to establish the issue price of the Bonds may be taken on behalf of the District by Dale Scott & Company, Inc. (the "Municipal Advisor") and any notice or report to be provided to the District may be provided to the District's Municipal Advisor.

(b) Except as otherwise set forth in Appendix A attached hereto, the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity (if different interest rates apply within a maturity, each separate CUSIP number within that maturity will be subject to the 10% test). At or promptly after the execution of this Bond Purchase Agreement, the Representative shall report to the District the price or prices at which the Underwriters have sold to the public each maturity of Bonds. If at that time the 10% test has not been satisfied as to any maturity of the Bonds, the Representative agrees to promptly report to the District the prices at which Bonds of that maturity have been sold by the Underwriters to the public. That reporting obligation shall continue, whether or not the Closing Date has occurred, until the 10% test has been satisfied as to the Bonds of that maturity or until all Bonds of that maturity have been sold to the public.

(c) The Representative confirms that the Underwriters have offered the Bonds to the public on or before the date of this Bond Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Appendix A attached hereto, except as otherwise set forth therein. Appendix A also sets forth, as of the date of this Bond Purchase Agreement, the maturities, if any, of the Bonds for which the 10% test has not been satisfied and for which the District and the Representative, on behalf of the Underwriters, agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriters will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5th) business day after the sale date; or

(2) the date on which the Underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The Representative shall promptly advise the District when the Underwriters have sold 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public, if that occurs prior to the close of the fifth (5th) business day after the sale date.

The District acknowledges that, in making the representation set forth in this subsection, the Representative will rely on (i) the agreement of each Underwriter to comply with the hold-the-offering-price rule, as set forth in an agreement among underwriters and the related pricing wires, (ii) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, as set forth in a selling group agreement and the related pricing wires, and (iii) in the event that an Underwriter is a party to a retail distribution agreement that was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, as set forth in the retail distribution agreement and the related pricing wires.

(d) The Representative confirms that:

(1) any agreement among underwriters, any selling group agreement and each retail distribution agreement (to which the Representative is a party) relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each Underwriter, each dealer who is a member of the selling group, and each broker-

dealer that is a party to such retail distribution agreement, as applicable, to (A) report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the Representative that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public and (B) comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Representative and as set forth in the related pricing wires, and

(2) any agreement among underwriters relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each Underwriter that is a party to a retail distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such retail distribution agreement to (A) report the prices at which it sells to the public the unsold Bonds of each maturity allotted to it until it is notified by the Representative or the Underwriter that either the 10% test has been satisfied as to the Bonds of that maturity or all Bonds of that maturity have been sold to the public and (B) comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Representative or the Underwriter and as set forth in the related pricing wires.

(e) The Underwriters acknowledge that sales of any Bonds to any person that is a related party to an Underwriter shall not constitute sales to the public for purposes of this Section. Further, for purposes of this Section:

(1) "public" means any person other than an underwriter or a related party,

(2) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),

(3) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(4) "sale date" means the date of execution of this Bond Purchase Agreement by all parties.

5. **Public Offering of the Bonds.** The Underwriters agree to make a bona fide public offering of all the Bonds at the initial public offering prices or yields to be set forth on the inside cover page of the Official Statement.

6. **Review of Official Statement.** The Underwriters hereby represent that they have received and reviewed the Preliminary Official Statement with respect to the Bonds, dated ___________,

2022 (the "Preliminary Official Statement"). The District represents that it deems the Preliminary Official Statement to be final, except for either revisions or additions to the offering price(s), interest rate(s), yield(s) to maturity, selling compensation, aggregate principal amount, principal amount per maturity, delivery date, rating(s) and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Rule").

The Underwriters agree that prior to the time the final Official Statement (the "Official Statement") relating to the Bonds is available, the Underwriters will send to any potential purchaser of the Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail or electronic distribution (or other equally prompt means) not later than the first business day following the date upon which each such request is received.

The Representative agrees to file the Official Statement with the MSRB through its Electronic Municipal Market Access system within one business day after receipt thereof from the District, but in no event later than the Closing (as defined below).

References herein to the Preliminary Official Statement or Official Statement shall include the cover page and all appendices, exhibits, maps, reports and statements included therein or attached thereto.

7. **Closing.** At 8:30 a.m., California Time, on __________, 2022, or at such other time or on such other date as shall have been mutually agreed upon by the District, the County and the Representative (the "Closing" or the "Closing Date"), the District will deliver to the Underwriters, through the facilities of DTC in New York, New York, or at such other place as the District and the Representative may mutually agree upon, the bonds in fully registered book-entry form, duly executed and registered in the name of Cede & Co., as nominee of DTC, and at the offices of Bond Counsel the other documents hereinafter mentioned; and the Underwriters will accept such delivery and pay the purchase prices of the Bonds as provided in Section 1.

8. **Representations, Warranties and Agreements of the District.** The District hereby represents, warrants and agrees with the Underwriters that:

(a) Due Organization. The District is a unified school district duly organized and validly existing under the laws of the State of California, with the power to request the County to issue the Bonds pursuant to the Act and has all requisite right, power and authority to adopt the District Resolution and to execute this Bond Purchase Agreement and the Continuing Disclosure Certificate and to perform its obligations under each such document or instrument, and to carry out and effectuate the transactions contemplated hereby and thereby.

(b) Due Authorization. (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Bonds; (ii) the District has full legal right, power and authority to enter into this Bond Purchase Agreement, the Continuing Disclosure Certificate, to adopt the District Resolution, to perform its obligations under each such document or instrument, and to carry out and effectuate the transactions contemplated by this Bond Purchase Agreement, the Continuing Disclosure Certificate and the District Resolution; (iii) the execution and delivery or adoption of, and the performance by the District of the obligations contained in the Bonds, the District Resolution, the Continuing Disclosure Certificate and this Bond Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing; (iv) assuming the due authorization, execution and delivery by the other parties thereto, this Bond Purchase Agreement and the Continuing Disclosure Certificate constitute valid and legally binding obligations of the District, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium, or other laws relating to or affecting generally the enforcement of creditors' rights and except as such enforcement may be subject to the application of equitable principles and the exercise of judicial discretion in appropriate cases if equitable remedies are sought; and (v) the District has duly authorized the consummation by it of all transactions contemplated by this Bond Purchase Agreement.

(c) Consents. No further consent, approval, authorization, order, filing, registration, qualification, election or referendum of or by any court or governmental agency or public body whatsoever is required, or is required and has not been taken or obtained, in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby, except for such actions as may be necessary to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Representative may reasonably request; provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which it is not so subject as of the date hereof.

(d) No Conflicts. To the best knowledge of the District, the issuance of the Bonds, and the execution, delivery and performance of this Bond Purchase Agreement, the District Resolution, the Continuing Disclosure Certificate and the Bonds, and the compliance with the provisions hereof and thereof do not conflict with or constitute on the part of the District a violation of or default under, the Constitution of the State of California or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.

(e) Litigation. As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending in which service of process has been completed against the District or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices of the District or of the titles of the officials of the District to such offices; or (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds, or the collection of revenues or assets of the District pledged or to be pledged or available to pay the principal of and interest, if any, on the Bonds, or the pledge thereof, or the levy of any taxes contemplated by the District Resolution or in any way contesting or affecting the validity or enforceability of the Bonds, this Bond Purchase Agreement, the Continuing Disclosure Certificate or the District Resolution or contesting the powers of the District or the District Resolution, the Continuing Disclosure Certificate or this Bond Purchase Agreement; or (iii) in which a final adverse decision could (a) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Bond Purchase Agreement, the District Resolution or the County Resolution, (b) declare this Bond Purchase Agreement to be invalid or unenforceable in whole or in material part, or (c) adversely affect the exclusion of interest on the Bonds from federal income taxation and the exemption of interest on the Bonds from California income taxation.

(f) No Other Debt. Between the date hereof and the Closing, without the prior written consent of the Representative, neither the District directly, nor the County on behalf of the District at the District's request, will have issued any bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement.

(g) Certificates. Any certificates signed by any officer of the District and delivered to the Underwriters shall be deemed a representation and warranty by the District to the Underwriters, but not by the person signing the same, as to the statements made therein.

(h) Official Statement Accurate and Complete. The Preliminary Official Statement, at the date thereof, did not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. As of its date and on the Closing Date, the final Official Statement will not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. The District makes no representation or warranty as to the information contained in or omitted from the Preliminary Official Statement or the final Official Statement in reliance upon and in conformity with information furnished in writing to the District by or on behalf of the Underwriters through a representative of the Underwriters specifically for inclusion therein.

(i) Securities Laws. The District will furnish such information, execute such instruments, and take such other action in cooperation with, and at the expense of, the Underwriters if and as the Representative may reasonably request in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which it is not so subject as of the date hereof.

(j) Official Statement. The District hereby agrees to deliver or cause to be delivered to the Underwriters, not later than the seventh (7th) business day following the date this Bond Purchase Agreement is signed, copies of a final Official Statement substantially in the form of the Preliminary Official Statement, with only such changes therein as shall have been accepted by the Representative and the District in such reasonable quantities as may be requested by the Representative not later than five (5) business days following the date this Bond Purchase Agreement is signed, in order to permit the Underwriters to comply with paragraph (b)(4) of the Rule and with the rules of the MSRB. The District hereby authorizes the Underwriters to use and distribute the Official Statement in connection with the offering and sale of the Bonds. The County has no responsibility with respect to the Preliminary Official Statement or the Official Statement.

(k) Subsequent Events. The District hereby agrees to notify the Underwriters of any event or occurrence that may affect the accuracy or completeness of any information set forth in the Official Statement relating to the District until the date which is twenty-five (25) days following the Closing.

(l) Amendments to Official Statement. For a period of twenty-five (25) days after the Closing or until such time (if earlier) as the Underwriters shall no longer hold any of the Bonds for sale, the District will not adopt any amendment of or supplement to the Official Statement to which, promptly after having been furnished with a copy, the Representative shall reasonably object in writing or which shall be disapproved by the Representative; and if any event relating to or affecting the District shall occur as a result of which it is necessary, in the opinion of the Representative, to amend or supplement the Official Statement in order to ensure that the Official Statement, at the time it is delivered to a purchaser, does not contain an untrue statement of a material fact or omit to state a material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, then the District shall forthwith prepare and furnish (at the expense of the

District) a reasonable number of copies of an amendment of or supplement to the Official Statement (in form and substance reasonably satisfactory to the Representative) which will amend or supplement the Official Statement so that it will not contain an untrue statement of a material fact or omit to state a material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading.

(m) Continuing Disclosure. The District will undertake, pursuant to the District Resolution and the Continuing Disclosure Certificate in the form appended to the Preliminary Official Statement and the Official Statement as Appendix C (the "the Continuing Disclosure Certificate"), to provide certain annual financial information and notices of the occurrence of certain events. Except as disclosed in the Official Statement, the District has not, within the past five years, failed to file all required materials or information pursuant to its previous continuing disclosure undertakings under the Rule.

(n) Levy of Tax. The District hereby agrees to take any and all actions as may be required by the County or otherwise necessary in order to arrange for the levy and collection of taxes and payment of the Bonds. In particular, the District hereby agrees to provide to the County Director of Finance a copy of the District Resolution, a copy of Appendix A hereto, and the full debt service schedule for the Bonds, in accordance with Education Code Section 15140(c) and policies and procedures of the County.

(o) No Material Adverse Change. The financial statements of, and other financial information regarding the District, in the Official Statement fairly present the financial position and results of the District as of the dates and for the periods therein set forth. Prior to the Closing, there shall have been no adverse change of a material nature in such financial position, results of operations or condition, financial or otherwise, of the District from those described in the Official Statement.

(p) No Default. The District is not in breach of or default under any applicable constitutional provision, law or administrative regulation of the State or the United States relating to the issuance of the Bonds or any applicable judgment or decree or any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the District is a party or to which the District or any of its property or assets is otherwise subject, and no event which would have a material and adverse effect upon the financial condition of the District has occurred and is continuing which constitutes or with the passage of time or the giving of notice, or both, would constitute a default or event of default by the District under any of the foregoing.

9. **Representations, Warranties and Agreements of the County.** The County hereby represents, warrants and agrees with the Underwriters that:

(a) Due Organization. The County is a political subdivision duly organized and validly existing under the laws of the State of California with the power to issue the Bonds on behalf of the District pursuant to the Act and has all requisite right, power and authority to conduct its business, to adopt the County Resolution and to execute this Bond Purchase Agreement, and to perform its obligations under each such document or instrument, and to carry out and effectuate the transactions contemplated hereby.

(b) Due Authorization. (i) At or prior to the Closing, the County will have taken all action required to be taken by it to issue and deliver the Bonds on behalf of the District; (ii) the County has full legal right, power and authority to enter into this Bond Purchase Agreement, to adopt the County Resolution, to perform its obligations under each such document or instrument, and to carry out and effectuate the transactions contemplated by this Bond Purchase Agreement and the County Resolution; (iii) the execution and delivery or adoption of, and the performance by the County of the obligations contained in the County Resolution and this Bond Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing; (iv) this Bond Purchase Agreement constitutes a valid and legally binding obligation of the County; and (v) the County has duly authorized the consummation by it of all transactions contemplated by this Bond Purchase Agreement.

(c) No Conflicts. To the best knowledge of the County, the issuance of the Bonds and the execution, delivery and performance of this Bond Purchase Agreement and the County Resolution, and the compliance with the provisions hereof and thereof do not conflict with or constitute on the part of the County a violation of or default under, the Constitution of the State of California or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a default under, any agreement, indenture, mortgage, lese or other instrument to which the County is a party or by which it is bound or to which it is subject.

(d) Litigation. To the best knowledge of the County, as of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending in which service of process has been completed against the County, or, to the best knowledge of the County, threatened against the County: (i) in any way affecting the existence of the County or challenging the respective powers of the several offices of the County or of the titles of the officials of the County to such offices; or (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds, or the collection of revenues or assets of the District pledged or to be pledged or available to pay the principal of and interest, if any, on the Bonds, or the pledge thereof, or the levy of any taxes contemplated by the County Resolution or in any way contesting or affecting the validity or enforceability of the Bonds, this Bond Purchase Agreement or the County Resolution or contesting the powers of the County or the County Resolution or this Bond Purchase Agreement; or (iii) in which a final adverse decision could (A) materially adversely affect the operations of the County or the consummation of the transactions contemplated by this Bond Purchase Agreement or the County Resolution, or (B) declare this Bond Purchase Agreement to be invalid or unenforceable in whole or in material part.

(e) Certificates. Any certificates signed by any officer of the County and delivered to the Underwriters shall be deemed a representation and warranty by the County to the Underwriters, but not by the person signing the same, as to the statements made therein.

10. **Conditions to Closing.** The Underwriters have entered into this Bond Purchase Agreement in reliance upon the representations and warranties of the District and the County contained herein and the performance by the District and the County of their respective obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriters' obligations under this Bond Purchase Agreement are and shall be subject at the option of the Representative, to the following further conditions at the Closing:

(a) Representations True. The representations and warranties of the District and the County contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriters at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District and the County shall be in compliance with each of the agreements made by it in this Bond Purchase Agreement.

(b) Obligations Performed. At the time of the Closing, (i) the Official Statement, this Bond Purchase Agreement, the Continuing Disclosure Certificate, the District Resolution and the County Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Representative; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in the District Resolution, and the County shall perform or have performed all of its obligations required under or specified in the County Resolution and this Bond Purchase Agreement or the Official Statement to be performed at or prior to the Closing.

(c) Adverse Rulings. No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Bond Purchase Agreement (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District or the County, be threatened which has any of the effects described in Section 8(e) or 9(d) hereof or contesting in any way the completeness or accuracy of the Official Statement.

(d) Marketability. Between the date hereof and the Closing, the market price or marketability of the Bonds, or the ability of the Underwriters to enforce contracts for the sale of the Bonds, at the initial offering prices set forth in the Official Statement, shall not have been materially adversely affected, in the reasonable judgment of the Representative (evidenced by a written notice to the District and the County terminating the obligation of the Underwriters to accept delivery of and pay for the Bonds), by reason of any of the following:

(1) legislation enacted by Congress, or passed by either House thereof, or favorably reported for passage thereto by any Committee of such House to which such legislation has been referred for consideration, or by the legislature of the State, or introduced in the Congress or recommended for passage by the President of the United States or a member of the President's cabinet (by press release, other form of notice or otherwise), or a decision rendered by a court of the United States or the State or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:

(i) by or on behalf of the United States Treasury Department, or by or on behalf of the Internal Revenue Service (the "IRS"), with the purpose or effect, directly or indirectly, of changing, directly or indirectly, the federal income tax consequences or State tax consequences of interest on the Bonds or of obligations of the general character of the Bonds in the hands of the holders thereof; or

(ii) by or on behalf of the Securities and Exchange Commission (the "SEC"), or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended;

(2) any outbreak or escalation of hostilities affecting the United States, the declaration by the United States of a national emergency or war, or engagement in or material escalation of major military hostilities by the United States or the occurrence or escalation of any other national or international emergency, calamity or crisis relating to

the effective operation of the government or the financial community in the United States;

(3) the declaration of a general banking moratorium by Federal, New York State or State authorities having appropriate jurisdiction, or the general suspension of trading on any national securities exchange or fixing of minimum or maximum prices for trading or maximum ranges for prices for securities on any national securities exchange, whether by virtue of a determination by that exchange or by order of the SEC or any other governmental authority having jurisdiction;

(4) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Bonds, or obligations of the general character of the Bonds, or securities generally, or the material increase of any such restrictions now in force, including those relating to the extension of credit by, or the charge to the net capital requirements of, the Underwriters;

(5) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the SEC, or any other governmental agency having jurisdiction over the subject matter thereof, issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Bonds, or the issuance, offering or sale of the Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;

(6) there shall have occurred or any notice shall have been given of any intended downgrading, suspension, withdrawal, or negative change in credit watch status by any national rating service to the outstanding indebtedness of the District or to financial strength and financial enhancement strength of the Insurer;

(7) the occurrence, since the date hereof, of any materially adverse change in the affairs or financial condition of the District;

(8) the suspension by the SEC of trading in the outstanding securities of the District;

(9) any state Blue Sky or securities commission, or other governmental agency or body, shall have withheld registration, exemption or clearance of the offering of the Bonds as described herein, or issued a stop order or similar ruling relating thereto;

(10) any amendment shall have been made to the federal or State Constitution or action by any federal or State court, legislative body, regulatory body, or other authority materially adversely affecting the tax status of the District, its property, income securities (or interest thereon) or the validity or enforceability of the levy of *ad valorem* property taxes to pay principal of and interest on the Bonds;

(11) the occurrence of a material disruption in securities settlement payment or clearance services;

(12) the purchase of and payment for the Bonds by the Underwriters, or the resale of the Bonds by the Underwriters, on the terms and conditions herein provided

shall be prohibited by any applicable law, governmental authority, board, agency or commission; or

(13) any event occurring, or information becoming known which makes untrue in any material adverse respect any statement or information contained in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading.

(e) Delivery of Documents. At or prior to the date of the Closing, the Underwriters shall receive final and fully executed copies of the following documents, in each case dated as of the Closing Date (unless otherwise stated) and satisfactory in form and substance to the Representative:

(1) Bond Opinion. The approving opinion of Bond Counsel, as to the validity and tax status of the Bonds, substantially in the form appended to the Official Statement, dated the date of the Closing, addressed to the County and the District;

(2) Reliance Letter. A letter from Bond Counsel to the effect that the Underwriters may rely upon the approving opinion described in (e)(1) above;

(3) Supplemental Opinion. A supplemental opinion of Bond Counsel addressed to the Underwriters, dated as of the Closing Date, substantially to the following effect:

(i) statements in the Official Statement on the cover page thereof and under the captions "INTRODUCTION," "THE BONDS," "LEGAL MATTERS – Continuing Disclosure – Current Undertaking" and "TAX MATTERS," to the extent they purport to summarize certain provisions of the Bonds, the County Resolution, the Continuing Disclosure Certificate and the form and content of Bond Counsel's approving opinion with respect to the treatment of interest on the Bonds under State or federal law, fairly and accurately summarize the matters purported to be summarized therein; provided that Bond Counsel need not express any opinion with respect to (i) any information contained in Appendices __, __, __ and __ to the Official Statement, (ii) financial or statistical data or forecasts, numbers, charts, tables, estimates, projections, assumptions or expressions of opinion contained in the Official Statement, including in any of the appendices thereto, (ii) information with respect to The Depository Trust Company or its book-entry only system included therein, (iii) any CUSIP numbers or information relating thereto, (iv) the District's compliance with its obligations to file annual reports or provide notice of the events described in Rule 15c2-12 promulgated under the Securities Act of 1934, (v) any information with respect to the Underwriters or underwriting matters with respect to the Bonds, including but not limited to information under the caption "MISCELLANEOUS – Underwriting"; (vi) any information with respect to the ratings on the Bonds and the rating agencies referenced therein, including but not limited to information under the caption "MISCELLANEOUS – Ratings," and (vii) and information with respect to the Insurer or the Policy, including but not limited information presented under the heading "THE BONDS – Bond Insurance"; and

(ii) the Continuing Disclosure Certificate and this Bond Purchase Agreement have each been duly authorized, executed and delivered by the District and, assuming the due authorization, execution and delivery by the other parties thereto, constitute legal, valid and binding agreements thereof enforceable in accordance with their respective terms, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other laws relating to or affecting generally the enforcement of creditors' rights and except as their enforcement may be subject to the application of equitable principles and the exercise of judicial discretion in appropriate cases if equitable remedies are sought and by the limitations on legal remedies against public agencies in the State; and

(iii) the Bonds are exempt from registration pursuant to the Securities Act of 1933, as amended, and the Resolutions are exempt from qualification as an indenture pursuant to the Trust Indenture Act of 1939, as amended;

(4) Disclosure Counsel Letter. A letter of Stradling Yocca Carlson & Rauth, a Professional Corporation, dated the date of Closing and addressed to the District, substantially to the effect that based on such counsel's participation in conferences with representatives of the Underwriters and their counsel, the Municipal Advisor, the County, the District and others, during which conferences the contents of the Official Statement and related matters were discussed, and in reliance thereon and on the records, documents, certificates and opinions described therein, such counsel advises the District, as a matter of fact and not opinion, that during the course of its engagement as Disclosure Counsel no information came to the attention of such counsel's attorneys rendering legal services in connection with such representation which caused such counsel to believe that the Official Statement as of its date and as of the Closing Date contained any untrue statement of a material fact or omitted to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading (provided that Disclosure Counsel need not express any opinion with respect to (i) any information contained in Appendices __, __, __ or __ to the Official Statement, (ii) financial or statistical data or forecasts, numbers, tables, charts, estimates, projections, assumptions or expressions of opinion contained in the Official Statement, including in any of the appendices thereto, (iii) information with respect to DTC or its book-entry only system included therein, (iv) the District's compliance with its obligations to file annual reports or provide notice of the events described in Rule 15c2-12 promulgated under the Securities Act of 1934, (v) any CUSIP numbers or information relating thereto, (vi) any information with respect to the Underwriters or underwriting matters with respect to the Bonds, including but not limited to information under the caption "MISCELLANEOUS – Underwriting"; (vi) any information with respect to the ratings on the Bonds and the rating agencies referenced therein, including but not limited to information under the caption "MISCELLANEOUS – Ratings," and (vii) and information with respect to the Insurer or the Policy, including but not limited information presented under the heading "THE BONDS – Bond Insurance";

(5) District Certificate. A certificate signed by appropriate officials of the District to the effect that (i) such officials are authorized to execute this Bond Purchase Agreement, (ii) the representations, agreements and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the District Resolution and this Bond Purchase Agreement

to be complied with by the District prior to or concurrently with the Closing and such documents are in full force and effect, and (iv) such District officials have reviewed the Official Statement and on such basis certify that the Official Statement does not contain any untrue statement of a material fact required to be stated therein or omit to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading;

(6) County Certificate. A certificate signed by appropriate officials of the County to the effect that (i) such officials are authorized to execute this Bond Purchase Agreement, (ii) the representations, agreements and warranties of the County herein are true and correct in all material respects as of the date of Closing, (iii) the County has complied with all the terms of the County Resolution and this Bond Purchase Agreement to be complied with by the County prior to or concurrently with the Closing and such documents are in full force and effect, and (iv) the Bonds being delivered on the date of the Closing to the Underwriters under this Bond Purchase Agreement substantially confirm to the descriptions thereof contained in the County Resolution;

(7) County Counsel Opinion. The opinion of County Counsel, addressed to the District, the County and the Underwriters and dated as of the Closing Date, substantially to the effect that:

(i) The County is a political subdivision duly organized and existing pursuant to the Constitution and the laws of the State of California.

(ii) The County Resolution approving and authorizing the execution and delivery of the Bond Purchase Agreement and the issuance of the Bonds was duly adopted at a meeting of the governing body of the County which was called and held pursuant to law and with all public notice required by law and at which a quorum was present and acting at the time of adoption, has not been modified, amended, rescinded or revoked and is in full force and effect on the date hereof.

(iii) To the best of County Counsel's knowledge, there is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, government agency, public board or body, pending, in which service of process has been completed on the County, or, to the best knowledge of the County, threatened against the County (a) affecting the existence of the County or the titles of its officers who have acted with respect to the proceedings for issuance and sale of the Bonds to their respective offices; (b) seeking to prohibit, restrain or enjoin the execution of the Bond Purchase Agreement or the issuance of the Bonds or in any way contesting or affecting the validity or enforceability of the Bonds, the Bond Purchase Agreement, or the County Resolution; (c) contesting the powers of the County or its authority to enter into, adopt or perform its obligations under the County Resolution or the Bond Purchase Agreement; or (d) seeking to restrain or enjoin the levy or collection of tax revenues pledged for payment of the Bonds.

(iv) The Bond Purchase Agreement has been duly authorized, executed and delivered by the County and the Bonds have been duly authorized by the County, executed by the County on behalf of the District and delivered by the County and, assuming due authorization, execution and delivery by the other parties thereto, the Bond Purchase Agreement will constitute the legal, valid and binding agreement of the County enforceable against the County in accordance with its terms;

(8) Bonding Capacity. A certificate or certificates executed by appropriate officials of the County and the District, evidencing the capacity of the District to issue Bonds under Section 15270 of the Education Code;

(9) Tax Certificate. A Tax Certificate of the District in form satisfactory to Bond Counsel regarding the Bonds;

(10) District Resolution. A certificate, together with fully executed copies of the District Resolution, of the Clerk of the District Board to the effect that:

(i) such copies are true and correct copies of the District Resolution; and

(ii) the District Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the date of the Closing;

(11) County Resolution. A certificate, together with a fully executed copy of the County Resolution, of the Executive Officer-Clerk of the County Board to the effect that:

(i) Such copy is a true and correct copy of the County Resolution; and

(ii) The County Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the date of the Closing;

(12) Official Statement. Certificates of the appropriate officials of the District evidencing their determinations respecting the Preliminary Official Statement in accordance with the Rule;

(13) Rating: Evidence satisfactory to the Underwriters that (i) the Bonds shall have been rated "__" by [S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC, based upon the issuance of the Policy by the Insurer], (ii) the Bonds shall have received an underlying rating of "___" by [Moody's Investors Service][S&P] and (iii) that any such ratings have not been revoked or downgraded;

(14) Paying Agent Certificate. A certificate of the Paying Agent dated the Closing Date, signed by a duly authorized officer of the Paying Agent, in form and substance satisfactory to the Representative;

(15) Underwriters' Counsel Opinion. An opinion of _____________, counsel to the Underwriters ("Underwriters' Counsel"), dated as of the Closing, and in a form and substance satisfactory to the Representative;

(16) [Bond Insurance. The Policy, together with:

NG-U9ZQVMF2/4893-7222-6315v2/200968-0001

(a) an opinion of counsel to the Insurer, dated the date of Closing and addressed to the District and the Underwriters, in form and substance acceptable to the Representative;

(b) a certificate of the Insurer, dated the date of Closing, in form and substance acceptable to the Representative, regarding, among other matters, disclosure, no default and tax matters; and]

(17) Other Documents. Such additional legal opinions, certificates, proceedings, instruments and other documents as the Representative may reasonably request to evidence compliance (i) by the District with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained, (iii) the truth and accuracy, as of the time of Closing, of the Official Statement and (iv) the due performance or satisfaction by the District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the District.

(f) Termination. Notwithstanding anything to the contrary herein contained, if for any reason whatsoever the Bonds shall not have been delivered by the District to the Underwriters prior to the close of business, California Time, on the Closing Date, then the obligation to purchase Bonds hereunder shall terminate and be of no further force or effect except with respect to the obligations of the District and the Underwriters under Section 12 hereof.

If the District or the County shall be unable to satisfy the conditions to the Underwriters' obligations contained in this Bond Purchase Agreement or if the Underwriters' obligations shall be terminated for any reason permitted by this Bond Purchase Agreement, this Bond Purchase Agreement may be canceled by the Underwriters at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriters may be waived by the Representative in writing at its sole discretion.

11. **Conditions to Obligations of the District and the County.** The performance by the County and the District of their respective obligations is conditioned upon (i) the performance by the Underwriters of their obligations hereunder; and (ii) receipt by the District, the County and the Underwriters of opinions and certificates being delivered at the Closing by persons and entities other than themselves.

12. **Expenses.** Except as herein described, all expenses and costs of the District incident to the performance of its obligations in connection with the authorization, execution, sale and delivery of the Bonds to the Underwriters shall be paid for by the District including, without limitation: (a) the cost of the preparation and reproduction of the District Resolution and the County Resolution; (b) the fees and disbursements of the District's Bond Counsel and Disclosure Counsel; (c) the fees for Bond ratings, including all necessary travel expenses; (e) the cost of the printing and distribution of the Preliminary Official Statement and Official Statement; (f) the initial fees of the Paying Agent; (g) the fees and expenses of the District's municipal advisor; and (h) all other fees and expenses incident to the issuance and sale of the Bonds.

Notwithstanding Section 10(f) hereof, the District hereby agrees, in the event the purchase and sale of the Bonds does not occur as contemplated hereunder, to reimburse the Underwriters for any costs described in Subsection 12(c) above that are attributable to District personnel.

Notwithstanding any of the foregoing, the Underwriters shall pay all out-of-pocket expenses of the Underwriters, including the California Debt and Investment Advisory Commission fee, CUSIP fees, the fees and disbursement of counsel to the Underwriters, travel and other expenses (except those expressly provided above), without limitation.

The District acknowledges that it has had an opportunity, in consultation with such advisors as it may deem appropriate, if any, to evaluate and consider the fees and expenses being incurred as part of the issuance of the Bonds.

13. **Notices.** Any notice or other communication to be given under this Bond Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing, if to the County, to the County, 700 H Street, Suite 1710, Sacramento, California 95814, Attn: Director of Finance; if to the District, to Sacramento City Unified School District, 5735 47th Avenue Sacramento, California 95824, Attn Chief Business Officer; or if to the Underwriters, [TBD].

14. **Parties in Interest; Survival of Representations and Warranties.** This Bond Purchase Agreement when accepted by the County and the District in writing as heretofore specified shall constitute the entire agreement among the County, the District and the Underwriters. This Bond Purchase Agreement is made solely for the benefit of the District and the Underwriters (including the successors or assigns of the Underwriters). No person shall acquire or have any rights hereunder or by virtue hereof. All your representation, warranties and agreements of the District in this Bond Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriters, (b) delivery of and payment by the Underwriters for the Bonds hereunder, and (c) any termination of this Bond Purchase Agreement.

15. **Execution in Counterparts.** This Bond Purchase Agreement may be executed in several counterparts, each of which shall be regarded as an original, all of which shall constitute but one and the same document.

[REMAINDER OF PAGE LEFT BLANK]

16. **Applicable Law.** This Bond Purchase Agreement shall be interpreted, governed and enforced in accordance with the law of the State of California applicable to contracts made and performed in such State.Very truly yours,

[LEAD UNDERWRITER], as Representative on behalf of itself and [CO-MANAGER], as Underwriters

By: ____
Authorized Officer

The foregoing is hereby agreed to and accepted as of the date set forth above and time indicated below:

SACRAMENTO COUNTY

By: ____
[TBD]

Time of execution: ____________________________

Approved as to form:

COUNTY COUNSEL

By: ____
Deputy County Counsel

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: ____

Time of execution: ____________________________

APPENDIX A

MATURITY SCHEDULE

$______________
Sacramento City Unified School District
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

$__________ Serial Bonds

Maturity (August 1)	Principal Amount	Interest Rate	Yield	Price	10% Rule Met	10% Rule Not Met	Hold the Offering Price Rule

$__________ Term Bonds

Maturity (August 1)	Principal Amount	Interest Rate	Yield	Price	10% Rule Met	10% Rule Not Met	Hold the Offering Price Rule

(1) Yield to call at par on August 1, 20__.

Redemption Provisions

[TO COME].

APPENDIX B

FORM OF ISSUE PRICE CERTIFICATE

Sacramento City Unified School District
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

The undersigned, on behalf of [LEAD UNDERWRITER] as representative ("Representative"), on behalf of itself and [CO-MANAGER] (together with the Representative, the "Underwriting Syndicate") hereby certifies as set forth below with respect to the sale and issuance of the above-captioned obligations (the "Bonds").

Sale of the [General Rule] Maturities. As of the date of this certificate, for each Maturity of the General Rule Maturities, the first price at which at least 10% of such Maturity was sold to the Public is the respective price listed in Schedule A.

2. ***[Initial Offering Price of the Hold-the-Offering-Price Maturities.***

(a) The Underwriting Syndicate offered the Hold-the-Offering-Price Maturities to the Public for purchase at the respective initial offering prices listed in Schedule A (the "Initial Offering Prices") on or before the Sale Date. A copy of the pricing wire or equivalent communication for the Bonds is attached to this certificate as Schedule II.

(b) As set forth in the Purchase Agreement, the Underwriting Syndicate has agreed in writing that, (i) for each Maturity of the Hold-the-Offering-Price Maturities, it would neither offer nor sell any of the Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "hold-the-offering-price rule"), and (ii) any selling group agreement shall contain the agreement of each dealer who is a member of the selling group, and any retail distribution agreement shall contain the agreement of each broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Hold-the-Offering-Price Maturities at a price that is higher than the respective Initial Offering Price for that Maturity of the Bonds during the Holding Period.]

3. ***Defined Terms.***

(a) [*General Rule Maturities* means those Maturities of the Bonds listed in Schedule A hereto [as the "General Rule Maturities."]

(b) [*Hold-the-Offering-Price Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."]

(c) [*Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date (__________, 2022), or (ii) the date on which an Underwriter has sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.]

(d) *Issuer* means Sacramento City Unified School District.

(e) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(g) [*Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is _________, 2022.]

(h) *Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Representative's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting the Bonds, and by Stradling Yocca Carlson & Rauth, a Professional Corporation, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the Issuer from time to time relating to the Bonds. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose.

[TBD]

By:______________________________________

Name:____________________________________

Dated:

SCHEDULE A

IDENTIFICATION OF GENERAL RULE MATURITIES

$______________
Sacramento City Unified School District
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

$__________ Serial Bonds

Maturity (August 1)	Principal Amount	Interest Rate	Yield	Price	10% Rule Met	10% Rule Not Met	Hold the Offering Price Rule

$__________ Term Bonds

Maturity (August 1)	Principal Amount	Interest Rate	Yield	Price	10% Rule Met	10% Rule Not Met	Hold the Offering Price Rule

Yield to call at par on August 1, 20__.

NG-U9ZQVMF2/4893-7222-6315v2/200968-0001

PRELIMINARY OFFICIAL STATEMENT DATED ___________, 2022

NEW ISSUE -- FULL BOOK-ENTRY

INSURED RATING: S&P: "___"
UNDERLYING RATING[S]: [Moody's: "___;" S&P: "___"]

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds (as defined herein) is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax. See "TAX MATTERS" herein with respect to tax consequences relating to the Bonds.

$____________________*

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H), 2022 Series A

Dated: Date of Delivery **Due: August 1, as shown on inside front cover**

This cover page contains information for general reference only. It is not a summary of this issue. Investors must read the entire official statement to obtain information essential to the making of an informed investment decision. Capitalized terms used in this cover page and not otherwise defined shall have the meanings set forth herein.

The Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (the "Bonds"), were authorized at an election of the registered voters of the Sacramento City Unified School District (the "District") held on March 3, 2020, at which election the requisite fifty-five percent of the persons voting on the proposition voted to authorize the issuance and sale of $750,000,000 aggregate principal amount of general obligation bonds of the District. The Bonds are being issued (i) to finance the acquisition, construction and modernization and equipping of District sites and facilities, and (ii) to pay the costs of issuing the Bonds.

The Bonds are general obligations of the District, payable solely from *ad valorem* property taxes. The Board of Supervisors of Sacramento County is empowered and obligated to annually levy such *ad valorem* property taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of the principal of and interest on the Bonds when due.

The Bonds will be issued as current interest bonds, such that interest thereon will accrue from the date of delivery thereof, and be payable semiannually on February 1 and August 1 of each year, commencing August 1, 2022. The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (referred to herein as "DTC"). Purchasers of the Bonds (the "Beneficial Owners") will not receive physical certificates representing their interests in the Bonds, but will instead receive credit balances on the books of their respective nominees.

Payments of principal of and interest on the Bonds will be made by the designated Paying Agent, to DTC for subsequent disbursement to DTC Participants who will remit such payments to the Beneficial Owners of the Bonds. The Director of Finance of Sacramento County has been appointed to act as Paying Agent for the Bonds.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds by [TBD].

[INSUER LOGO]

The Bonds are subject to optional and mandatory sinking fund redemption as further described herein.*

Maturity Schedule
(See inside front cover)

[Pursuant to the terms of a public sale on _________, 2022, the Bonds were awarded to the Underwriter[s] thereof at a True Interest Costs of _____%.] The Bonds will be offered when, as and if issued and received by the Underwriter[s], subject to the approval of legality by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, Bond Counsel. Certain matters will be passed upon for the District by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California as Disclosure Counsel. The Bonds, in book-entry form, will be available for delivery through the facilities of DTC in New York, New York on or about ___________, 2022.

Dated: ____________, 2022

* Preliminary, subject to change.

MATURITY SCHEDULE*

$__________ *
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

Base CUSIP†:

$__________ Serial Bonds

Maturity (August 1)	Principal Amount	Interest Rate	Yield	CUSIP Suffix†

$________ – ____% Term Bonds due August 1, 20__ - Yield: _____%(1); CUSIP† Suffix: ___

* Preliminary, subject to change.

† CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Global Market Intelligence. Copyright(c) 2022 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. None of the District, the Municipal Advisor, the Underwriter or their agents or counsel assume responsibility for the accuracy of such numbers.

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

The issuance and sale of the Bonds have not been registered under the Securities Act of 1933 or the Securities Exchange Act of 1934, both as amended, in reliance upon exemptions provided thereunder. This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so or to any person to whom it is unlawful to make such offer or solicitation.

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

When used in this Official Statement and in any continuing disclosure by the District in any press release and in any oral statement made with the approval of an authorized officer of the District or any other entity described or referenced in this Official Statement, the words or phrases “will likely result,” “are expected to,” “will continue,” “is anticipated,” “estimate,” “project,” “forecast,” “expect,” “intend” and similar expressions identify “forward looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such forward-looking statements. Any forecast is subject to such uncertainties. Inevitably, some assumptions used to develop the forecasts will not be realized and unanticipated events and circumstances may occur. Therefore, there are likely to be differences between forecasts and actual results, and those differences may be material.

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITERS MAY OVER ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME. THE UNDERWRITERS MAY OFFER AND SELL THE BONDS TO CERTAIN DEALERS AND DEALER BANKS AND BANKS ACTING AS AGENT AT PRICES LOWER THAN THE PUBLIC OFFERING PRICES STATED ON THE INSIDE COVER PAGE HEREOF AND SAID PUBLIC OFFERING PRICES MAY BE CHANGED FROM TIME TO TIME BY THE UNDERWRITER[S].

The District maintains a website and certain social media accounts. However, the information presented there is not being incorporated herein by any reference, and should not be relied upon in making an investment decision with respect to the Bonds.

[INSURER DISCLOSURE].

PROFESSIONAL SERVICES

Bond Counsel and Disclosure Counsel

Stradling Yocca Carlson & Rauth, a Professional Corporation
San Francisco, California

Municipal Advisor

Dale Scott & Company, Inc.
San Francisco, California

Paying Agent

Sacramento County Director of Finance
Sacramento, California

TABLE OF CONTENTS

Page

TABLE OF CONTENTS (cont'd)

$____________*

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

INTRODUCTION

This Official Statement, which includes the cover page, inside cover page and appendices hereto, provides information in connection with the sale of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (the "Bonds").

This Introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement, including the cover page, inside cover page and appendices hereto, and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of Bonds to potential investors is made only by means of the entire Official Statement.

The District

The Sacramento City Unified School District (the "District") is located in Sacramento County, California (the "County") and spans 70 square miles. The District was established in 1854 and is the 13th largest school district in the State of California (the "State"), as measured by student enrollment. The District provides educational services to approximately 350,000 residents in and around the City of Sacramento (the "City"). The District operates 42 elementary schools for grades K-6, seven K-8 schools, six middle schools for grades seven through eight, two middle/high schools for grades seven through twelve, seven comprehensive high schools for grades nine through twelve, three alternative schools, two special education centers, two adult education centers, 15 charter schools (including five dependent charter schools) and 42 children's centers/preschools. For fiscal year 2021-22, the District's funded average daily attendance ("ADA") is projected to be _____ students and enrollment is projected to be ___ students. Taxable property within the District has a fiscal year 2021-22 total assessed valuation of $42,389,941,073. See "TAX BASE FOR REPAYMENT OF BONDS" for information regarding the District's tax base. The District's actual ADA and enrollment, and the assessed valuation of taxable property within the District, may be affected by the ongoing COVID-19 (defined herein) pandemic. See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

The District is governed by a seven-member Board of Education (the "Board"), each member of which is elected by trustee area to a four-year term. Elections for positions to the Board are held every two years, alternating between three and four available positions. The management and policies of the District are administered by a Superintendent appointed by the Board who is responsible for day-to-day District operations as well as the supervision of the District's other personnel. Jorge A. Aguilar is currently the District Superintendent

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* Preliminary, subject to change.

[TO BE UPDATED FROM SECOND INTERIM] The District's first interim financial report for fiscal year 2021-22 (the "2021-22 First Interim"), was approved by the Board on December 16, 2021 and submitted by the District to the Sacramento County Office of Education (the "County Office of Education") pursuant to Education Code 42139. The 2021-22 First Interim projects a general fund operating deficit of $2.35 million in the current fiscal year, growing to $19.5 million and $26.2 million in fiscal years 2022-23 and 2023-24, respectively. Although the District does not currently forecast the need for a State emergency apportionment in fiscal year 2021-22, the District remains at risk of fiscal insolvency in future fiscal years. See "DISTRICT FINANCIAL INFORMATION – District Budgets and County Oversight – *First Interim Report for Fiscal Year 2021-22 and Fiscal Recovery Plan*" herein.

In addition, several state agencies, including the County Office of Education, the Fiscal Crisis and Management Assistance Team ("FCMAT"), and the California State Auditor (the "State Auditor") have conduced reviews of the District's finances over the past four years and issued a variety of recommendations to improve the District's finances, which are principally being affected by increasing labor and operating costs, declining fund balances and decreases in student enrollment. For additional information, see "DISTRICT FINANCIAL INFORMATION – District Budgets and County Oversight – *Disapproval of Fiscal Year 2018-19 Budget*," "—District Budgets and County Oversight – *Conditional Approval of Fiscal Year 2021-22 Budget*," "—FCMAT Fiscal Health Risk Analysis," and "—State Audit" herein.

See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT" and "DISTRICT FINANCIAL INFORMATION" for information regarding the District and its finances. The audited financial statements for fiscal year ending June 30, 2021 are attached hereto as APPENDIX B and should be read in their entirety. See also "APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR 2020-21," attached hereto.

Purpose of the Bonds

The Bonds are being issued (i) to finance the acquisition, construction, modernization and equipping of District sites and facilities, and (ii) to pay the costs of issuing the Bonds. See also "THE BONDS – Application and Investment of Bond Proceeds" and "ESTIMATED SOURCES AND USES OF FUNDS" herein.

Authority for Issuance of the Bonds

The Bonds are issued pursuant to certain provisions of the California Government Code (the "Government Code") and the State Constitution, other applicable law and pursuant to resolutions adopted by the Board and the Board of Supervisors of the County (the "County Board"). See "THE BONDS – Authority for Issuance" herein.

Sources of Payment for the Bonds

The Bonds are general obligations of the District payable solely from *ad valorem* property taxes. The County Board is empowered and obligated to annually levy such *ad valorem* property taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of the principal of and interest on the Bonds when due. See "THE BONDS – Security and Sources of Payment" and "TAX BASE FOR REPAYMENT OF BONDS" herein.

Description of the Bonds

Form and Registration. The Bonds will be issued in fully registered book-entry form only, without coupons. The Bonds will be initially registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository of the Bonds. See "THE BONDS – General Provisions" and "– Book-Entry Only System" herein. Purchasers of the Bonds (the "Beneficial Owners") will not receive physical certificates representing their interests in the Bonds, but will instead receive credit balances on the books of their respective nominees. In the event that the book-entry only system described below is no longer used with respect to the Bonds, the Bonds will be registered in accordance with the County Resolution (as defined herein).

So long as Cede & Co. is the registered owner of the Bonds, as nominee of DTC, references herein to the "Owners," "Bondowners" or "Holders" of the Bonds (other than under the captions "INTRODUCTION – Tax Matters" and "TAX MATTERS," as well as in APPENDIX A) will mean Cede & Co. and will not mean the Beneficial Owners of the Bonds.

Denominations. Individual purchases of interests in the Bonds will be available to purchasers of the Bonds in the denominations of $5,000 principal amount, or any integral multiple thereof.

Redemption. The Bonds are subject to optional and mandatory sinking fund redemption prior to maturity, as further described herein. See "THE BONDS – Redemption" herein.

Payments. The Bonds will be dated as of the date of their initial execution and issuance (the "Date of Delivery"), and will be issued as current interest bonds, such that interest thereon will accrue from the Date of Delivery, and be payable semiannually on each February 1 and August 1 (each a "Bond Payment Date"), commencing August 1, 2022. Principal of the Bonds is payable on August 1 in the amounts and years as set forth on the inside cover page hereof.

Payments of the principal of and interest on the Bonds will be made by the designated paying agent, bond registrar and transfer agent (the "Paying Agent"), to DTC for subsequent disbursement through DTC Participants (defined herein) to the Beneficial Owners of the Bonds. The Sacramento County Director of Finance (the "Director of Finance") has been appointed to act as Paying Agent for the Bonds.

Bond Insurance. The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy (herein defined as the "Policy") to be issued concurrently with the delivery of the Bonds by [TBD] (herein defined as the "Insurer"). See "THE BONDS – Bond Insurance" herein.

Tax Matters

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax. See "TAX MATTERS" herein.

Offering and Delivery of the Bonds

The Bonds are offered when, as and if issued, subject to approval as to their legality by Bond Counsel. It is anticipated that the Bonds in book-entry form will be available for delivery through DTC in New York, New York, on or about ___________, 2022.

Bond Owner's Risks

The Bonds are general obligations of the District payable solely from *ad valorem* property taxes which may be levied without limitation as to rate or amount (except with respect to certain personal property which is taxable at limited rates) on all taxable property in the District. For more complete information regarding the taxation of property within the District, as well as certain other considerations, see "TAX BASE FOR REPAYMENT OF BONDS" and "LIMITATION ON REMEDIES; BANKRUPTCY" herein.

Continuing Disclosure

Pursuant to a contractual undertaking entered into in connection with issuance of the Bonds (the "Continuing Disclosure Certificate"), the District will covenant for the benefit of the Owners and Beneficial Owners of the Bonds to make available certain financial information and operating data relating to the District and to provide notices of the occurrence of certain listed events, in order to assist the Underwriter[s] (as defined herein) in complying with S.E.C. Rule 15c2-12(b)(5) (the "Rule"). See "LEGAL MATTERS – Continuing Disclosure" herein. The specific nature of the information to be made available and the notices of listed events required to be provided are described in "APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE" attached hereto.

Professionals Involved in the Offering

Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, is acting as Bond Counsel and Disclosure Counsel to the District with respect to the Bonds. Dale Scott & Company, Inc. is acting as Municipal Advisor to the District with respect to the Bonds. Bond/Disclosure Counsel and the Municipal Advisor will each receive compensation contingent on the issuance of the Bonds.

Forward Looking Statements

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used such as "plan," "intend," "expect," "estimate," "project," "budget" or other similar words. Such forward-looking statements include, but are not limited to, certain statements contained in the information regarding the District herein.

Other Information

This Official Statement speaks only as of its date, and the information contained herein is subject to change. Copies of documents referred to herein and information concerning the Bonds are available from the Sacramento City Unified School District, 5735 47th Avenue, Sacramento, California 95824, telephone: (916) 643-4700. The District may impose a charge for copying, mailing and handling.

No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained herein and, if given or made, such other information or representations must not be relied upon as having been authorized by the District. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

This Official Statement is not to be construed as a contract with the purchasers of the Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact. The summaries and references to documents, statutes and constitutional provisions referred to herein do not purport to be comprehensive or definitive, and are qualified in their entireties by reference to each such documents, statutes and constitutional provisions.

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

THE BONDS

Authority for Issuance

The Bonds are issued pursuant to (i) the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, commencing with Section 53506 *et seq*., as amended, (ii) Article XIII A of the State Constitution ("Article XIII A") and other applicable law (iii) the resolution of the Board adopted on April 7, 2022, and (iv) the resolution of the County Board, adopted on ______, 2022 (the "County Resolution," and together with the District Resolution, the "Resolutions"). The District received authorization at an election held on March 3, 2020 by the requisite fifty-five percent of the votes cast by eligible voters within the District to issue $750,000,000 aggregate principal amount of general obligation bonds (the "Authorization"). The Bonds are the first series of bonds issued under the Authorization, and following the issuance thereof $________________ of the Authorization will remain unissued.

Security and Sources of Payment

The Bonds are general obligations of the District payable solely from the proceeds of *ad valorem* property taxes. The County Board is empowered and obligated to levy such *ad valorem* property taxes, without limitation as to rate or amount, upon all property within the District subject to taxation thereby (except certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds when due. Such *ad valorem* property taxes will be levied annually in addition to all other taxes in an amount sufficient to pay the principal of and interest on the Bonds when due. The levy may include an allowance for an annual reserve, established for the purpose of avoiding fluctuating tax levies. While the County has historically levied *ad valorem* property taxes to establish such a reserve for other bonds of the District, the County is not obligated to establish or maintain such a reserve for the Bonds, and the District can make no representations that the County will do so in future years. Such taxes, when collected, will be placed by the County in the Debt Service Fund (defined herein) established by the County Resolution, which fund is required to be segregated and maintained by the County and which is designated for the payment of the Bonds and interest thereon when due, and for no other purpose. Pursuant to the District Resolution, the District has pledged funds on deposit in the Debt Service Fund to the payment of the Bonds. Although the County is obligated to levy *ad valorem* property taxes for the payment of the Bonds as described above, and will maintain the Debt Service Fund, the Bonds are not a debt of the County.

Moneys in the Debt Service Fund, to the extent necessary to pay the principal of and interest on the Bonds as the same becomes due and payable, will be transferred by the County, as Paying Agent, to DTC for remittance of such principal and interest to its Participants (as defined herein) for subsequent disbursement to the respective Beneficial Owners of such Bonds.

The amount of the annual *ad valorem* property taxes levied by the County to repay the Bonds as described above will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of debt service due on the Bonds in any year. Fluctuations in the annual debt service on the Bonds and the assessed value of taxable property in the District may cause the annual tax rates to fluctuate. Economic and other factors beyond the District's control, such as general market decline in land values, outbreaks of disease, disruption in financial markets that may reduce the availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State of California (the "State") and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as earthquake, fire, flood, drought or toxic contamination, could cause a reduction in the assessed value of taxable property within the District and necessitate a corresponding increase in the respective annual tax rates. For further information regarding the District's assessed valuation, tax rates, overlapping debt, and other matters concerning taxation, see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Article XIII A of the State Constitution" and "TAX BASE FOR REPAYMENT OF BONDS" herein.

Statutory Lien

Pursuant to Government Code Section 53515, the Bonds will be secured by a statutory lien on all revenues received pursuant to the levy and collection of *ad valorem* property taxes for the payment thereof. The lien automatically attaches, without further action or authorization by the Board, and is valid and binding from the time the Bonds are executed and delivered. The revenues received pursuant to the levy and collection of the *ad valorem* property tax will be immediately subject to the lien, and such lien will be enforceable against the District, its successor, transferees and creditors, and all other parties asserting rights therein, irrespective of whether such parties have notice of the lien and without the need for physical delivery, recordation, filing or further act.

This statutory lien secures all bonds of the District, including the Bonds, issued after January 1, 2016 and payable, as to both principal and interest, from the proceeds of *ad valorem* property taxes that may be levied pursuant to paragraphs (2) and (3) of subdivision (b) of Section 1 of Article XIII A. However, the statutory lien provision does not specify the relative priority of obligations so secured or a method of allocation in the event that the revenues received pursuant to the levy and collection of such *ad valorem* property taxes are insufficient to pay all amounts then due that are secured by the statutory lien.

Bond Insurance

[TO COME]

General Provisions

The Bonds will be issued in book-entry form only and will be initially issued and registered in the name of Cede & Co., as nominee for DTC. Beneficial Owners will not receive certificates representing their interests in the Bonds, but will instead receive credit balances on the books of their respective nominees.

Interest on the Bonds accrues from the Date of Delivery, and is payable semiannually on each Bond Payment Date, commencing August 1, 2022. Interest on the Bonds will be computed on the basis of a 360-day year of twelve 30-day months. Each Bond shall bear interest from the Bond Payment Date next preceding the date of authentication thereof unless it is authenticated as of a day during the period from the 16th day of the month immediately preceding any Bond Payment Date to and including such Bond Payment Date, in which event it shall bear interest from such Bond Payment Date, or unless it is authenticated on or before July 15, 2022, in which event it shall bear interest from its dated date. The Bonds are issuable in denominations of $5,000 principal amount or any integral multiple thereof and mature on August 1 in the years and amounts set forth on the inside cover page hereof.

The principal of the Bonds will be payable in lawful money of the United States of America to the registered Owner thereof, upon the surrender thereof at the principal corporate trust office of the Paying Agent. The interest on the Bonds will be payable in lawful money of the United States of America to the person whose name appears on the bond registration books of the Paying Agent as the registered Owner thereof as of the close of business on the 15th day of the month next preceding any Bond Payment Date (a "Record Date"), whether or not such day is a business day, such interest to be paid by paid by wire transfer to the bank and account number on file with the Paying Agent as of the Record Date. The principal, and redemption premiums, if any, payable on the Bonds will be payable upon maturity or redemption upon surrender at the principal office of the Paying Agent. The interest, principal and premiums, if any, on the Bonds will be payable in lawful money of the United States of America. So long as the Bonds are held in the book-entry system of DTC, all payments of principal of and interest on the Bonds will be made by the Paying Agent to Cede & Co. (as a nominee of DTC), as the registered Owner of the Bonds. See also "—Book-Entry Only System" herein.

Application and Investment of Bond Proceeds

The proceeds of the Bonds will be used (i) to finance the acquisition, construction, modernization and equipping of certain District sites and facilities, and (ii) to pay the costs of issuing the Bonds.

The proceeds of the sale from the Bonds, net of costs of issuance and any premium received upon the sale thereof, will be deposited by the County to the credit of the building fund created by the County Resolution (the "Building Fund"), and will be applied solely for the purposes for which the Bonds are being issued. Interest earnings in the Building Fund will be retained therein. Any excess proceeds of the Bonds not needed for the authorized purposes for which the Bonds are being issued, upon written notice from the District, will be transferred to the Debt Service Fund and applied to the payment of the principal of and interest on the Bonds.

The *ad valorem* property taxes levied by the County for the payment of the Bonds, when collected, are required to be held separate and apart by the County in a debt service fund created by the County Resolution (the "Debt Service Fund"), and used only for payment of principal of and interest on Bonds. Any accrued interest and net premium received upon the sale of the Bonds will be deposited in the Debt Service Fund. Any interest earnings on moneys held in the Debt Service Fund will be retained therein. If, after all of the Bonds have been redeemed or paid and otherwise cancelled, there are moneys remaining in the Debt Service Fund, said moneys may be applied to pay debt service on other outstanding bonds of the District, or will otherwise be transferred to the general fund of the District as provided and permitted by law.

Moneys in the Building Fund and the Debt Service Fund are expected to be invested through the County's commingled investment pool. See "APPENDIX E - SACRAMENTO COUNTY TREASURY POOL" attached hereto.

Annual Debt Service

The following table displays the annual debt service requirements of the District for the Bonds (assuming no optional redemptions), together with the combined outstanding debt service for other outstanding general obligation bonds of the District:

		The Bonds		
Period Ending August 1	Outstanding General Obligation Bonds Debt Service	Annual Principal Payment	Annual Interest Payment[1]	Total Debt Service
Total				

(1) Interest payments on the Bonds will be made semiannually on February 1 and August 1 of each year, commencing August 1, 2022.

See "DISTRICT FINANCIAL INFORMATION – District Debt Structure – General Obligation Bonds" for a table of the total annual debt service requirements for all of the District's outstanding general obligation bonded debt.

Redemption

Optional Redemption. * The Bonds maturing on or before August 1, 20__ are not subject to optional redemption. The Bonds maturing on or after August 1, 20__, may be redeemed before maturity at the option of the District on any date on or after August 1, 20__ as a whole, or in part by lot from such maturities as are selected by the District, at a redemption price equal to the principal amount of the Bonds selected for redemption, together with interest accrued thereon to the date of redemption, without premium.

Mandatory Redemption. * The Bonds maturing on August 1, 20__ (the "20__ Term Bonds"), are subject to redemption prior to maturity from mandatory sinking fund payments on August 1 of each year, on and after August 1, 20__, at a redemption price equal to the principal amount thereof, together with accrued interest to the date fixed for redemption, without premium. The principal amount represented by such 20__ Term Bonds to be so redeemed and the dates therefor and the final payment date is as indicated in the following table:

Year Ending August 1	Principal To Be Redeemed
Total	

(1) Maturity.

In the event that a portion of any of the 20__ Term Bonds shown above are optionally redeemed prior to maturity, the remaining mandatory sinking fund payments shown above shall be reduced proportionately, or as otherwise directed by the District, in integral multiples of $5,000 of principal amount, in respect of the portion of such 20__ Term Bonds optionally redeemed.

Selection of Bonds for Redemption. Whenever provision is made for the redemption of Bonds and less than all Bonds are to be redeemed, the Paying Agent, upon written instruction from the District, will select the Bonds for redemption as so directed and if not directed, in inverse order of maturity. Within a maturity, the Paying Agent will select Bonds for redemption by lot. Redemption by lot shall be in such manner as the Paying Agent will determine; *provided, however*, that the portion of any Bond to be redeemed in part shall be in the principal amount of $5,000 or any integral multiple thereof.

Redemption Notice. When redemption is authorized or required pursuant to the County Resolution, the Paying Agent, upon written instruction from the District, will give notice (a "Redemption Notice") of the redemption of the Bonds. Each Redemption Notice will specify (a) the Bonds or designated portions thereof (in the case of redemption of the Bonds in part but not in whole) which are to be redeemed, (b) the date of redemption, (c) the place or places where the redemption will be made, including the name and address of the Paying Agent, (d) the redemption price, (e) the CUSIP numbers (if any) assigned to the Bonds to be redeemed, (f) the Bond numbers of the Bonds to be redeemed in whole or in part and, in the case of any Bond to be redeemed in part only, the principal amount of such Bond to be redeemed, and (g) the original issue date, interest rate and stated maturity date of each Bond to be redeemed in whole or in part.

* Preliminary, subject to change.

The Paying Agent will take the following actions with respect to each such Redemption Notice: (a) at least 20 but not more than 60 days prior to the redemption date, such Redemption Notice will be given to the respective Owners of Bonds designated for redemption by registered or certified mail, postage prepaid, at their addresses appearing on the bond register; (b) at least 20 but not more than 60 days prior to the redemption date, such Redemption Notice will be given by (i) registered or certified mail, postage prepaid, (ii) telephonically confirmed facsimile transmission, or (iii) overnight delivery service, to the Securities Depository; (c) at least 20 but not more than 60 days prior to the redemption date, such Redemption Notice will be given by (i) registered or certified mail, postage prepaid, or (ii) overnight delivery service, to one of the Information Services; and (d) such Redemption Notice will be given to such persons as may be required by the Continuing Disclosure Certificate.

In lieu of providing notice via the means described in (a), (b) or (c) above, Redemption Notices may be provided via equally prompt electronic means as shall be acceptable to the Owners, the Depository or the Information Services.

"Information Services" means the MSRB's Electronic Municipal Market Access, or such other services providing information with respect to called municipal obligations as the District may specify in writing to the Paying Agent, or as the Paying Agent may select.

"Securities Depository" shall mean The Depository Trust Company, 55 Water Street, New York, New York 10041.

A certificate of the Paying Agent or the District that a Redemption Notice has been given as provided in the County Resolution will be conclusive as against all parties. Neither failure to receive any Redemption Notice nor any defect in any such Redemption Notice so given will affect the sufficiency of the proceedings for the redemption of the affected Bonds. Each check issued or other transfer of funds made by the Paying Agent for the purpose of redeeming Bonds will bear or include the CUSIP number identifying, by issue and maturity, the Bonds being redeemed with the proceeds of such check or other transfer. The Redemption Notice may state that no representation is made as to the accuracy or correctness of CUSIP numbers printed thereon, or on the Bonds.

Payment of Redeemed Bonds. When Redemption Notice has been given substantially as described above, and, when the amount necessary for the redemption of the Bonds called for redemption (principal, interest, and premium, if any) is set aside for that purpose as described in "—Defeasance," as described below, the Bonds designated for redemption in such notice will become due and payable on the date fixed for redemption thereof.

Partial Redemption of Bonds. Upon the surrender of any Bond redeemed in part only, the Paying Agent will execute and deliver to the Owner thereof a new Bond or Bonds of like tenor and maturity and of authorized denominations equal in principal amount to the unredeemed portion of the Bond surrendered. Such partial redemption is valid upon payment of the amount required to be paid to such Owner, and the District will be released and discharged thereupon from all liability to the extent of such payment.

Effect of Redemption Notice. If on the applicable designated redemption date, money for the redemption of the Bonds to be redeemed, together with interest to such redemption date, is held by an independent escrow agent selected by the District, so as to be available therefor on such redemption date, and if Redemption Notice thereof will have been given substantially as described above, then from and after such redemption date, interest with respect to the Bonds to be redeemed shall cease to accrue and become payable.

Rescission of Redemption Notice. With respect to any Redemption Notice for the optional redemption of Bonds as described above, unless upon the giving of such notice such Bonds shall be deemed to have been defeased as described in "—Defeasance," such notice will state that such redemption will be conditional upon the receipt by the independent escrow agent selected by the District on or prior to the date fixed for such redemption of the moneys necessary and sufficient to pay the principal of, premium, if any, and interest on such Bonds to be redeemed, and that if such moneys shall not have been so received, said notice shall be of no force and effect, the Bonds shall not be subject to redemption on such date and the Bonds shall not be required to be redeemed on such date. In the event that such Redemption Notice contains such a condition and such moneys are not so received, the redemption will not be made and the Paying Agent will within a reasonable time thereafter give notice, to the persons to whom and in the manner in which the Redemption Notice was given, that such moneys were not so received. Notwithstanding the foregoing, the District will have the right to rescind any Redemption Notice, for any reason, by written notice to the Paying Agent on or prior to the date fixed for redemption. The Paying Agent will distribute notice of the rescission of such Redemption Notice in the same manner that the Redemption Notice was originally provided.

Bonds No Longer Outstanding. When any Bonds (or portions thereof), which have been duly called for redemption prior to maturity, or with respect to which irrevocable instructions to call for redemption prior to maturity at the earliest redemption date have been given to the Paying Agent, in form satisfactory to it, and sufficient moneys shall be held irrevocably in trust for the payment of the redemption price of such Bonds or portions thereof, and, in the case of Bonds, accrued interest with respect thereto to the date fixed for redemption, then such Bonds will no longer be deemed Outstanding and shall be surrendered to the Paying Agent for cancellation.

Transfer and Exchange of Bonds

So long as any of the Bonds remain outstanding, the District will cause the Paying Agent to maintain at its principal office all books and records necessary for the registration, exchange and transfer of such Bonds, which shall at all times be open to inspection by the District, and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register, exchange or transfer or cause to be registered, exchanged or transferred, on said books, Bonds as provided in the County Resolution.

In the event that the book-entry only system as described above is no longer used with respect to the Bonds, the following provisions will govern the registration, transfer, and exchange of the Bonds.

Any Bond may be exchanged for Bonds of like tenor, maturity and Transfer Amount (which with respect to any outstanding Bonds means the outstanding principal amount thereof) upon presentation and surrender at the designated corporate trust office of the Paying Agent, together with a request for exchange signed by the registered Owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. A Bond may be transferred only on the Bond Register by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation at the office of the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed. Upon exchange or transfer, the Paying Agent shall register, authenticate and deliver a new Bond or Bonds of like tenor and of any authorized denomination or denominations requested by the Owner equal to the Transfer Amount of the Bond surrendered and bearing interest at the same rate and maturing on the same date.

Neither the District nor the Paying Agent will be required (a) to issue or transfer any Bonds during a period beginning with the opening of business on the 16th day next preceding any Bond Payment Date, the stated maturity of any of the Bonds or any date of selection of Bonds to be redeemed and ending with the close of business on the applicable Bond Payment Date, the close of business on the applicable stated maturity date or any day on which the applicable notice of redemption is given or (b) to transfer any Bonds which have been selected or called for redemption in whole or in part.

Book-Entry Only System

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy or completeness thereof. The District cannot and does not give any assurances that DTC, DTC Direct Participants or Indirect Participants (as defined herein) will distribute to the Beneficial Owners (a) payments of principal of, interest on, or premium, if any, on the Bonds, (b) certificates representing ownership interest in or other confirmation or ownership interest in the Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Bonds, or that they will do so on a timely basis or that DTC, Direct Participants or Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with Participants are on file with DTC.

DTC will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond certificate will be issued for each maturity of the Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments from over 100 countries that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation, and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of "AA+". The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com. However, the information presented on such website is not incorporated herein by reference.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each Beneficial Owner is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, defaults, and proposed amendments to the Resolutions. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds and distributions on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds or distributions to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

Defeasance

All or any portion of the outstanding maturities of the Bonds may be defeased at any time prior to maturity in the following ways:

(a) Cash: by irrevocably depositing with an independent escrow agent selected by the District an amount of cash which, together with amounts transferred from the Debt Service Fund, if any, is sufficient to pay all Bonds outstanding and designated for defeasance, including all including all principal thereof, interest thereon and redemption premium, at or before their respective maturity dates; or

(b) Government Obligations: by irrevocably depositing with an independent escrow agent selected by the District noncallable Government Obligations, together with amounts transferred from the Debt Service Fund, if any, and any other cash, if required, in such amount as will, together with interest to accrue thereon, in the opinion of an independent certified public accountant, be fully sufficient to pay and discharge all Bonds outstanding and designated for defeasance, including all including all principal thereof, interest thereon and redemption premium, at or before their respective maturity dates;

then, notwithstanding that any such Bonds shall not have been surrendered for payment, all obligations of the District and the County with respect to all such designated outstanding Bonds shall cease and terminate, except only the obligation of the independent escrow agent selected by the District to pay or cause to be paid from funds deposited pursuant to paragraphs (a) or (b) above, to the owners of such designated Bonds not so surrendered and paid all sums due with respect thereto.

"Government Obligations" means direct and general obligations of the United States of America, or obligations that are unconditionally guaranteed as to principal and interest by the United States of America (which may consist of obligations of the Resolution Funding Corporation that constitute interest strips), or obligations secured or otherwise guaranteed, directly or indirectly, as to principal and interest, by a pledge of the full faith and credit of the United States of America. In the case of direct and general obligations of the United States of America, Government Obligations shall include evidences of direct ownership of proportionate interests in future interest or principal payments of such obligations. Investments in such proportionate interests must be limited to circumstances where (a) a bank or trust company acts as custodian and holds the underlying United States obligations; (b) the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor of the underlying United States obligations; and (c) the underlying United States obligations are held in a special account, segregated from the custodian's general assets, and are not available to satisfy any claim of the custodian, any person claiming through the custodian, or any person to whom the custodian may be obligated; provided that such obligations are rated or assessed at least as high as direct and general obligations of the United States of America by either by S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P"), or by Moody's Investors Service ("Moody's").

ESTIMATED SOURCES AND USES OF FUNDS

The estimated sources and uses of funds with respect to the Bonds are as follows:

Sources of Funds

Principal Amount
[Net] Original Issue Premium
Total Sources

Uses of Funds

Building Fund
Debt Service Fund
Costs of Issuance(1)
Total Uses

(1) Includes all costs of issuance, including, but not limited to, the underwriting discount, legal and Municipal Advisory fees, printing costs, rating agency fees, bond insurance premium, and the costs and fees of the Paying Agent.

TAX BASE FOR REPAYMENT OF BONDS

The information in this section describes ad valorem *property taxation, assessed valuation, and other measures of the tax base of the District. The Bonds are payable solely from* ad valorem *property taxes levied and collected by the County on taxable property in the District. The District's general fund is not a source for the repayment of the Bonds.*

Ad Valorem Property Taxation

District property taxes are assessed and collected by the County at the same time and on the same rolls as special district property taxes. Assessed valuations are the same for both District and County taxing purposes.

Taxes are levied for each fiscal year on taxable real and personal property which is located in the District as of the preceding January 1. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is that part of the assessment roll containing State assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." A supplemental roll is developed when property changes hands or new construction is completed. The County levies and collects all property taxes for property falling within the County's taxing boundaries.

The valuation of secured property is established as of January 1 and is subsequently enrolled in August. Property taxes on the secured roll are payable in two installments, due November 1 and February 1 of the calendar year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent installment plus any additional amount determined by the Director of Finance. After the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of $10 for preparing the delinquent tax records and giving notice of delinquency. Property on the secured roll with delinquent taxes is declared tax-defaulted on July 1 of the calendar year. Such property may thereafter be redeemed, until the right of redemption is terminated, by payment of the delinquent taxes and the delinquency penalty, plus a $15 redemption fee and a redemption penalty of 1.5% per month to the time of redemption. If taxes are unpaid for a period of five years or more, the property is subject to sale by the Director of Finance.

Property taxes on the unsecured roll as of July 31 become delinquent if they are not paid by August 31 and are thereafter subject to a delinquent penalty of 10%. Taxes added to the unsecure tax roll after July 31, if unpaid are delinquent and subject to a penalty of 10% on the last day of the month succeeding the month of enrollment. In the case of unsecured property taxes, an additional penalty of 1.5% per month begins to accrue when such taxes remain unpaid on the last day of the second month after the 10% penalty attaches. The taxing authority has four ways of collecting unsecured personal property taxes: (1) a civil action against the assessee; (2) filing a certificate in the office of the county clerk specifying certain facts in order to obtain a judgment lien on specific property of the assessee; (3) filing a certificate of delinquency for record in the county recorder's office in order to obtain a lien on specified property of the assessee; and (4) seizure and sale of personal property, improvements or possessory interests belonging or assessed to the assessee.

State law exempts from taxation $7,000 of the full cash value of an owner-occupied dwelling, but this exemption does not result in any loss of revenue to local agencies, since the State reimburses local agencies for the value of the exemptions.

All property is assessed using full cash value as defined by Article XIII A. State law provides exemptions from *ad valorem* property taxation for certain classes of property such as churches, colleges, non-profit hospitals, and charitable institutions.

Assessed valuation growth allowed under Article XIII A (new construction, certain changes of ownership, 2% inflation) is allocated on the basis of "situs" among the jurisdictions that serve the tax rate area within which the growth occurs. Local agencies, including school districts, share the growth of "base" revenues from the tax rate area. Each year's growth allocation becomes part of each agency's allocation in the following year.

Assessed Valuation

The following table shows the 10-year history of assessed valuations in the District, as of the date the equalized assessment tax roll is established in August of each year.

ASSESSED VALUATIONS
Fiscal Years 2012-13 through 2021-22
Sacramento City Unified School District

	Local Secured	Utility	Unsecured	Total	% Change
2012-13	$24,081,405,373	$7,130,520	$1,312,707,722	$25,401,243,615	--
2013-14	25,064,499,161	6,354,537	1,240,891,839	26,311,745,537	3.58%
2014-15	26,203,736,543	12,146,083	1,279,564,924	27,495,447,550	4.50
2015-16	27,621,228,905	5,824,663	1,188,321,120	28,815,374,688	4.80
2016-17	29,442,558,614	5,751,502	1,271,280,326	30,719,590,442	6.61
2017-18	31,625,086,640	5,693,751	1,332,650,184	32,963,430,575	7.30
2018-19	33,920,993,517	5,636,032	1,444,875,017	35,371,504,566	7.31
2019-20	36,759,308,491	5,334,879	1,403,666,196	38,168,309,566	7.91
2020-21	38,932,165,119	5,265,184	1,491,828,933	40,429,259,236	5.92
2021-22	40,932,044,833	5,265,184	1,452,631,056	42,389,941,073	4.85

Source: California Municipal Statistics, Inc. (except the percent change).

Economic and other factors beyond the District's control, such as general market decline in property values, outbreaks of disease, disruption in financial markets that may reduce availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as earthquake, flood, fire, drought or toxic contamination, could cause a reduction in the assessed value of taxable property within the District. Any such reduction would result in a corresponding increase in the annual tax rate levied by the County to pay the debt service on to the Bonds. See "THE BONDS – Security and Sources of Payment" and "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

Seismic Events. The District is located in a seismically active region of the State. An earthquake of large magnitude could result in extensive damage to property within the District and could adversely affect the assessed valuation of property within the District, or more generally the region's economy.

Drought. In recent years California has experienced severe drought conditions. In January of 2014, the Governor declared a statewide Drought State of Emergency. As of such date, the State faced water shortfalls due to the driest year in recorded State history, the State's river and reservoirs were below their record low levels, and manual and electronic readings recorded the water content of snowpack at the highest elevations in the State (chiefly in the Sierra Nevada mountain range) at about 20% of normal average for the winter season. Following the Governor's declaration, the California State Water Resources Control Board (the "Water Board") issued a statewide notice of water shortages and potential future curtailment of water right diversions. In April 2017, the Governor lifted the drought emergency declaration, while retaining a prohibition on wasteful practices and advancing conservation measures. In April 2021, the Governor announced regional drought emergencies in two Northern California counties following two years of dry conditions. On May 10, 2021, the Governor expanded the emergency drought declaration to include an additional 39 counties throughout the State. On July 8, 2021 the Governor expanded the declaration to further include an additional nine counties. On October 19, 2021, the Governor extended the declaration to include all remaining counties, including the County, such that the drought state of emergency is now in effect Statewide.

Wildfires. Major wildfires have occurred in recent years in different regions of the State, including significant fires throughout the fall of 2020 and the summer of 2021. The District did not sustain any property losses as a result of these recent fires. However, serious and significant property damage has resulted in other areas of the State due to fire damage. The Governor has previously signed a number of measures into law intended to address a variety of issues related to mitigating the risk of wildfires, including forest management, mutual aid for fire departments, emergency alerts and other safety mandates.

Climate Change. In addition to the events described above, climate change caused by human activities may have adverse effects on the assessed value of property within the District. As greenhouse gas emissions continue to accumulate in the atmosphere as a result of economic activity, many scientists expect that climate change will intensify, increasing the frequency, severity and timing of extreme weather events such as coastal storm surges, drought, wildfires, floods, heat waves, and rising sea levels. See also "—Drought" and "—Wildfires" above. Projections of the impact of global climate change are complex and depend on a variety of factors outside of the District's control. The various scientific studies that forecast the amount and timing of adverse impacts of climate change are based on assumptions contained in such studies, but actual events may vary materially. In addition, the scientific understanding of climate change and its effects continues to evolve. Accordingly, the District in unable to forecast with certainty when or if adverse impacts of climate change will occur or the extent of such impacts.

Appeals and Adjustments of Assessed Valuation. Under California law, property owners may apply for a reduction of their property tax assessment by filing a written application, in form prescribed by the State Board of Equalization ("SBE"), with the appropriate county board of equalization or assessment appeals board. County assessors may independently reduce assessed values as well based upon the above factors or reductions in the fair market value of the taxable property. In most cases, an appeal is filed because the applicant believes that present market conditions (such as residential home prices) cause the property to be worth less than its current assessed value. Any reduction in the assessment ultimately granted as a result of such appeal applies to the year for which application is made and during which the written application was filed. Such reductions are subject to yearly reappraisals and may be adjusted back to their original values when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual inflationary factor growth rate allowed under Article XIII A. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Article XIII A of the State Constitution" herein.

A second type of assessment appeal involves a challenge to the base year value of an assessed property. Appeals for reduction in the base year value of an assessment, if successful, reduce the assessment for the year in which the appeal is taken and prospectively thereafter. The base year is determined by the completion date of new construction or the date of change of ownership. Any base year appeal must be made within four years of the change of ownership or new construction date.

No assurance can be given that property tax appeals currently pending or in the future will not significantly reduce the assessed valuation of property within the District.

Assembly Bill 102. On June 27, 2017, the Governor signed into law Assembly Bill 102 ("AB 102"). AB 102 restructures the functions of the SBE and creates two new separate agencies: (i) the California Department of Tax and Fee Administration, and (ii) the Office of Tax Appeals. Under AB 102, the California Department of Tax and Fee Administration will take over programs previously in the SBE Property Tax Department, such as the Tax Area Services Section, which is responsible for maintaining all property tax-rate area maps and for maintaining special revenue district boundaries. Under AB 102, the SBE will continue to perform the duties assigned by the State Constitution related to property taxes, however, beginning January 1, 2018, the SBE will only hear appeals related to the programs that it constitutionally administers and the Office of Tax Appeals will hear tax appeals will hear appeals on all other taxes and fee matters, such as sales and use tax and other special taxes and fees. AB 102 obligates the Office of Tax Appeals to adopt regulations as necessary to carry out its duties, powers, and responsibilities. No assurances can be given as to the effect of such regulations on the appeals process or on the assessed valuation of property within the District.

Assessed Valuation by Jurisdiction. The following table shows a breakdown of the District's fiscal year 2021-22 assessed valuation by jurisdiction.

ASSESSED VALUATION BY JURISDICTION
Fiscal Year 2021-22
Sacramento City Unified School District

Jurisdiction:	Assessed Valuation in District	% of District	Assessed Valuation of Jurisdiction	% of Jurisdiction in District
City of Elk Grove	$68,004,856	0.16%	$23,714,724,852	0.29%
City of Rancho Cordova	1,012,552,979	2.39	10,548,307,102	9.60
City of Sacramento	36,055,658,195	85.06	62,005,051,671	58.15
Unincorporated Sacramento County	5,253,725,043	12.39	67,882,816,569	7.74
Total District	$42,389,941,073	100.00%		
Sacramento County	$42,389,941,073	100.00%	$191,373,203,123	22.15%

Source: California Municipal Statistics, Inc.

Assessed Valuation by Land Use. The following table shows a per-parcel analysis of the distribution of taxable property within the District by principal use, and the fiscal year 2021-22 assessed valuation of such parcels.

ASSESSED VALUATION AND PARCELS BY LAND USE
Fiscal Year 2021-22
Sacramento City Unified School District

	2021-22 Assessed Valuation[1]	% of Total	No. of Parcels	% of Total
Non-Residential:				
Agricultural	$318,591	0.00%	8	0.01%
Commercial/Office	7,844,129,450	19.16	3,010	2.86
Vacant Commercial	221,467,772	0.54	562	0.53
Industrial	1,949,230,466	4.76	1,312	1.25
Vacant Industrial	63,238,578	0.15	392	0.37
Recreational	422,207,888	1.03	152	0.14
Government/Social/Institutional	204,293,583	0.50	955	0.91
Miscellaneous	2,323,785	0.01	248	0.24
Subtotal Non-Residential	$10,707,210,113	26.16%	6,639	6.31%
Residential:				
Single Family Residence	$22,520,329,493	55.02%	84,137	80.00%
Condominium/Townhouse	638,105,895	1.56	2,349	2.23
Mobile Home	40,636,632	0.10	1,493	1.42
Mobile Home Park	55,158,170	0.13	34	0.03
2-4 Residential Units	2,127,329,655	5.20	6,804	6.47
5+ Residential Units/Apartments	3,838,595,420	9.38	1,633	1.55
Hotel/Motel	636,441,992	1.55	72	0.07
Miscellaneous Residential	51,234,896	0.13	140	0.13
Vacant Residential	317,002,567	0.77	1,867	1.78
Subtotal Residential	$30,224,834,720	73.84%	98,529	93.69%

(1) Local secured assessed valuation; excluding tax-exempt property.
Source: California Municipal Statistics, Inc.

Assessed Valuation of Single Family Homes. The following table shows the distribution of single family homes within the District among various fiscal year 2021-22 assessed valuation ranges, as well as the average and median assessed valuation of single family homes within the District.

ASSESSED VALUATION PER PARCEL OF SINGLE FAMILY HOMES
Fiscal Year 2021-22
Sacramento City Unified School District

	No. of Parcels	2021-22 Assessed Valuation	Average Assessed Valuation	Median Assessed Valuation
Single Family Residential	84,137	$22,520,329,493	$267,663	$223,293

2021-22 Assessed Valuation	No. of Parcels[1]	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
$0 - $24,999	388	0.461%	0.461%	$6,532,344	0.029%	0.029%
25,000 -49,999	3,162	3.758	4.219	128,738,058	0.572	0.601
50,000 - 74,999	5,075	6.032	10.251	318,735,448	1.415	2.016
75,000 - 99,999	6,286	7.471	17.722	550,706,445	2.445	4.461
100,000 - 124,999	5,888	6.998	24.720	662,111,828	2.940	7.401
125,000 - 149,999	5,775	6.864	31.584	793,844,443	3.525	10.926
150,000 - 174,999	5,657	6.724	38.308	918,764,433	4.080	15.006
175,000 - 199,999	5,205	6.186	44.494	975,158,214	4.330	19.336
200,000 - 224,999	4,921	5.849	50.343	1,044,646,272	4.639	23.975
225,000 - 249,999	4,945	5.877	56.220	1,173,687,748	5.212	29.187
250,000 - 274,999	4,799	5.704	61.924	1,258,143,022	5.587	34.773
275,000 - 299,999	4,055	4.820	66.744	1,163,713,911	5.167	39.941
300,000 - 324,999	3,692	4.388	71.132	1,152,112,375	5.116	45.057
325,000 - 349,999	3,145	3.738	74.870	1,060,160,130	4.708	49.764
350,000 -374,999	2,778	3.302	78.171	1,005,656,944	4.466	54.230
375,000 - 399,999	2,343	2.785	80.956	906,858,027	4.027	58.257
400,000 - 424,999	2,150	2.555	83.511	886,162,173	3.935	62.192
425,000 - 449,999	1,881	2.236	85.747	822,288,481	3.651	65.843
450,000 - 474,999	1,595	1.896	87.643	736,710,312	3.271	69.114
475,000 - 499,999	1,392	1.654	89.297	678,461,116	3.013	72.127
500,000 and greater	9,005	10.703	100.000	6,277,137,769	27.873	100.000
	84,137	100.000%		$22,520,329,493	100.000%	

(1) Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

Tax Levies, Collections and Delinquencies

The following table shows secured *ad valorem* property tax levies within the District, and amounts delinquent as of June 30, for fiscal years 2011-12 through 2020-21.

SECURED TAX CHARGES AND DELINQUENCIES
Fiscal Years 2011-12 through 2020-21
Sacramento City Unified School District

	Secured Tax Charge[1]	Amt. Del. June 30	% Del. June 30
2011-12			
2012-13			
2013-14			
2014-15			
2015-16			
2016-17	36,846,021	307,015	0.83
2017-18	38,637,596	388,774	1.01
2018-19	39,103,684	328,227	0.84
2019-20	41,260,741	496,589	1.20
2020-21	45,154,083	407,237	0.90

(1) Debt service levy only.
Source: California Municipal Statistics, Inc.

Pursuant to Revenue and Taxation Code Section 4985.2, the Director of Finance may cancel any penalty, costs or other charges resulting from tax delinquency upon a finding that the late payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, provided the property taxes are paid within four fiscal years of such taxes coming due. See also "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

Alternative Method of Tax Apportionment - Teeter Plan

In June of 1993, the County Board approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "Teeter Plan"), as provided for in Section 4701 et seq. of the State Revenue and Taxation Code. Under the Teeter Plan, typically, each county apportions secured property taxes on an accrual basis (irrespective of actual collections) to local political subdivisions, for which such county acts as the tax-levying or tax-collecting agency.

The Teeter Plan was effective for the fiscal year commencing July 1, 1993, and pursuant to the Teeter Plan, the County purchased all delinquent receivables (comprised of delinquent taxes, penalties, and interest) which had accrued as of June 30, 1993, from local taxing entities and selected special assessment districts and community facilities districts. Under the Teeter Plan, the County distributes tax collections on a cash-basis to taxing entities, such as the District, during the fiscal year and at year-end distributes 100% of any taxes delinquent as of June 30th to the respective taxing entities and those special assessment districts and community facilities districts which the County determines are eligible to participate in the Teeter Plan.

The County reserves the right to exclude from the Teeter Plan any special tax levying agency or assessment levying agency if such agency has provided for accelerated foreclosure proceedings in the event of non-payment of such special taxes or assessments except that, if such agency has a delinquency rate in the collection of such special tax or assessment as of June 30 of any fiscal year that is equal to or less than the County's delinquency rate on the collection of current year *ad valorem* property taxes on the countywide secured assessment roll, such agency's special taxes or assessments may, at the County's option, be included in the Teeter Plan.

The *ad valorem* property taxes to be levied to pay the interest on and principal of the Bonds will be subject to the Teeter Plan. The District will receive 100% of the *ad valorem* property tax levied to pay all of the outstanding general obligation bonds, irrespective of actual delinquencies in the collection of the tax by the County.

The Teeter Plan is to remain in effect unless the County Board orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1), the County Board receives a petition for its discontinuance joined in by resolutions adopted by at least two-thirds of the participating revenue districts in the County, in which event the County Board is to order discontinuance of the Teeter Plan effective at the commencement of the subsequent fiscal year. The County Board may, by resolution adopted not later than July 15 of the fiscal year for which it is to apply after holding a public hearing on the matter, discontinue the procedures under the Teeter Plan with respect to any tax levying agency or assessment levying agency in the County if the rate of secure tax delinquency in that agency in any year exceeds 3% of the total of all taxes and assessments levied on the secured rolls for that agency. If the Teeter Plan is discontinued subsequent to its implementation, only those secured property taxes actually collected would be allocated to political subdivisions (including the District) for which the County acts as the tax-levying or tax-collecting agency.

There can be no assurance that the County will always maintain the Teeter Plan or will have sufficient funds available to distribute the full amount of the District's share of property tax collections to the District. The ability of the County to maintain the Teeter Plan may depend on its financial resources and may be affected by future property tax delinquencies. Property tax delinquencies may be impacted by economic and other factors beyond the District's or the County's control, including the ability or willingness of property owners to pay property taxes during an economic recession or depression. An economic recession or depression could be caused by many factors outside the control of the District, including high interest rates, reduced consumer confidence, reduced real wages or reduced economic activity as a result of the spread of COVID-19 or other pandemic or natural or manmade disaster. See "DISTRICT FINANCIAL MATTERS – Considerations Regarding COVID-19" herein. However, notwithstanding any possible future change to or discontinuation of the Teeter Plan, State law requires the County to levy *ad valorem* property taxes within the District sufficient to pay the Bonds when due.

Tax Rates

The following table summarizes the total *ad valorem* property tax rates, as a percentage of assessed valuation, levied by all taxing entities in a typical tax rate area (a "TRA") within the District from 2017-18 through 2021-22.

SUMMARY OF *AD VALOREM* PROPERTY TAX RATES (TRA 3-005)(1)
Fiscal Years 2017-18 through 2021-22
Sacramento City Unified School District

	2017-18	2018-19	2019-20	2020-21	2021-22
General	1.0000%	1.0000%	1.0000%	1.0000%	1.0000%
Los Rios Community College District	.0130	.0131	.0232	.0223	.0249
Sacramento City Unified School District	.1235	.1164	.1139	.1171	.0918
Total Tax Rate	1.1365%	1.1295%	1.1371%	1.1394%	1.1167%

(1) 2021-22 assessed valuation of TRA 3-005 is $12,430,393,259, representing approximately 29.32% of the District total assessed valuation.
Source: California Municipal Statistics, Inc.

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Largest Property Owners

The more property (by assessed value) which is owned by a single taxpayer within any of the District, the greater amount of tax collections that are exposed to weaknesses in such a taxpayer's financial situation and ability or willingness to pay property taxes. The following table presents information on the largest property taxpayers within the District for fiscal year 2021-22. Each taxpayer listed below is a unique name listed on the tax rolls. The District cannot determine from County assessment records whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table below.

LARGEST 2021-22 LOCAL SECURED TAXPAYERS
Sacramento City Unified School District

	Property Owner	Primary Land Use	2021-22 Assessed Valuation	% of Total[1]
1.	City of Sacramento & The Sacramento Kings	Sports Arena	$320,347,451	0.78%
2.	M&H Realty Partners VI LP	Commercial	262,679,728	0.64
3.	Pac West Office Equities LP	Office Building	209,324,277	0.51
4.	Hancock SREIT Sacramento LLC	Office Building	200,809,050	0.49
5.	SRI Eleven 621 Capitol Mall LLC	Office Building	169,239,744	0.41
6.	Prime US-Park Tower LLC	Office Building	167,214,577	0.41
7.	HP Hood LLC	Industrial	153,697,178	0.38
8.	GPT Properties Trust	Office Building	150,974,102	0.37
9.	500 Capitol Mall LLC	Office Building	148,973,958	0.36
10.	300 Capitol Associates NF LP	Office Building	130,882,033	0.32
11.	BRE Depot PK LLC	Industrial	130,014,551	0.32
12.	Oakmont Properties The Press LLC	Apartments	118,306,000	0.29
13.	Kaiser Foundation Health Plan Inc.	Office Building	115,418,736	0.28
14.	Sacramento CA I FGF LLC	Office Building	106,706,547	0.26
15.	GSA Sacramento Newco LLC	Office Building	99,929,179	0.24
16.	Greenery Apartments LP & DLC Sacramento LLC	Apartments	98,339,177	0.24
17.	Gem Crossings LLC	Apartments	94,216,070	0.23
18.	CA Sacramento Commons LLC	Apartments	90,571,613	0.22
19.	1415 Meridian Plaza Investors LP	Office Building	86,500,000	0.21
20.	NB Element DST	Apartments	86,075,752	0.21
			$2,940,219,723	7.18%

(1) 2021-22 local secured assessed valuation: $40,932,044,833.
Source: California Municipal Statistics, Inc.

Statement of Direct and Overlapping Debt

Set forth on the following page is a direct and overlapping debt report (the "Debt Report") prepared by California Municipal Statistics, Inc. effective as of February 22, 2022 for debt outstanding as of March 1, 2022. The Debt Report is included for general information purposes only. The District has not reviewed the Debt Report for completeness or accuracy and makes no representation in connection therewith.

The Debt Report generally includes long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the District in whole or in part. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

The table shows the percentage of each overlapping entity's assessed value located within the boundaries of the District. The table also shows the corresponding portion of the overlapping entity's existing debt payable from property taxes levied within the District. The total amount of debt for each overlapping entity is not given in the table.

The first column in the table names each public agency which has outstanding debt as of the date of the report and whose territory overlaps the District in whole or in part. The second column shows the percentage of each overlapping agency's assessed value located within the boundaries of the District. This percentage, multiplied by the total outstanding debt of each overlapping agency (which is not shown in the table) produces the amount shown in the third column, which is the apportionment of each overlapping agency's outstanding debt to taxable property in the District.

STATEMENT OF DIRECT AND OVERLAPPING DEBT
Sacramento City Unified School District

2021-22 Assessed Valuation: $42,389,941,073

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	**% Applicable**	**Debt 3/1/22**
Los Rios Community College District	18.386	$91,595,375
Sacramento City Unified School District	**100.000**	**488,647,966**[1]
City of Sacramento Community Facilities Districts	0.009-100	25,605,451
City and Special District 1915 Act Bonds (Estimate)	Various	144,481,193
Southgate Recreation and Park Benefit Assessment District	16.163	1,311,604
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		$751,641,589
DIRECT AND OVERLAPPING GENERAL FUND DEBT:		
Sacramento County General Fund Obligations	22.150	$28,413,434
Sacramento County Pension Obligation Bonds	22.150	138,482,095
Sacramento County Board of Education Certificates of Participation	22.150	583,653
Sacramento City Unified School District Lease Revenue Bonds	**100.000**	**55,030,000**
City of Elk Grove General Fund Obligations	0.287	104,257
City of Rancho Cordova Certificates of Participation	9.599	1,235,391
City of Sacramento General Fund Obligations	58.150	326,896,040
Cordova Recreation and Park District General Fund Obligations	25.969	1,691,711
Cosumnes Community Services District Certificates of Participation	0.251	76,068
Sacramento Metropolitan Fire District General Fund and Pension Obligation Bonds	5.766	2,232,019
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT		$554,744,668
Less: City of Elk Grove supported obligations		23,247
Sacramento County supported obligations		3,042,824
City of Sacramento supported obligations		239,120,232
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT		$312,558,365
OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):		$122,185,373
GROSS COMBINED TOTAL DEBT		$1,428,571,630[2]
NET COMBINED TOTAL DEBT		$1,186,385,327

Ratios to 2020-21 Assessed Valuation
Direct Debt ($488,647,966)…………………………………………....1.15%
Total Direct and Overlapping Tax and Assessment Debt........................1.77%
Combined Direct Debt ($543,677,966)..1.28%
Gross Combined Total Debt...3.37%
Net Combined Total Debt 2.80%

Ratios to Redevelopment Incremental Valuation ($8,136,496,525):
Total Overlapping Tax Increment Debt...1.50%

(1) Excludes the Bonds.
(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.
Source: California Municipal Statistics.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

The principal of and interest on the Bonds will be payable solely from the proceeds of an ad valorem *property tax levied by the County for the payment thereof. See "THE BONDS – Security and Sources of Payment" herein. Articles XIII A, XIII B, XIII C and XIII D, Propositions 98 and 111, and certain other provisions of law discussed below, are included in this section to describe the potential effect of these Constitutional and statutory measures on the ability of the County to levy taxes on behalf of the District and the District to spend tax proceeds for operating and other purposes, and it should not be inferred from the inclusion of such materials that these laws impose any limitation on the ability of the County to levy property taxes for payment of the Bonds. The tax levied by the County for payment of the Bonds was approved by the voters of the District in compliance with Article XIII A, Article XIII C, and all applicable laws.*

Article XIII A of the State Constitution

Article XIII A limits the amount of *ad valorem* property taxes on real property to 1% of "full cash value" as determined by the county assessor. Article XIII A defines "full cash value" to mean "the county assessor's valuation of real property as shown on the 1975-76 bill under "full cash value," or thereafter, the appraised value of real property when purchased, newly constructed or a change in ownership has occurred after the 1975 assessment," subject to exemptions in certain circumstances of property transfer or reconstruction. Determined in this manner, the full cash value is also referred to as the "base year value." The full cash value is subject to annual adjustment to reflect increases, not to exceed 2% for any year, or decreases in the consumer price index or comparable local data, or to reflect reductions in property value caused by damage, destruction or other factors.

Article XIII A has been amended to allow for temporary reductions of assessed value in instances where the fair market value of real property falls below the adjusted base year value described above. Proposition 8—approved by the voters in November of 1978—provides for the enrollment of the lesser of the base year value or the market value of real property, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property, or other factors causing a similar decline. In these instances, the market value is required to be reviewed annually until the market value exceeds the base year value. Reductions in assessed value could result in a corresponding increase in the annual tax rate levied by the County to pay debt service on the Bonds. See "THE BONDS – Security and Sources of Payment" and "TAX BASE FOR REPAYMENT OF BONDS – Assessed Valuation" herein.

Article XIII A requires a vote of two-thirds or more of the qualified electorate of a city, county, special district or other public agency to impose special taxes, while totally precluding the imposition of any additional *ad valorem*, sales or transaction tax on real property. Article XIII A exempts from the 1% tax limitation any taxes above that level required to pay debt service (a) on any indebtedness approved by the voters prior to July 1, 1978, or (b) as the result of an amendment approved by State voters on July 3, 1986, on any bonded indebtedness approved by two-thirds or more of the votes cast by the voters for the acquisition or improvement of real property on or after July 1, 1978, or (c) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by fifty-five percent or more of the votes cast on the proposition, but only if certain accountability measures are included in the proposition. The tax for payment of the Bonds falls within the exception described in (c) of the immediately preceding sentence. In addition, Article XIII A requires the approval of two-thirds of all members of the State Legislature to change any state taxes for the purpose of increasing tax revenues.

Legislation Implementing Article XIII A

Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the relevant county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1979.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the annual adjustment not to exceed 2% are allocated among the various jurisdictions in the "taxing area" based upon their respective "situs." Any such allocation made to a local agency continues as part of its allocation in future years.

All taxable property value included in this Official Statement is shown at 100% of taxable value (unless noted differently) and all tax rates reflect the $1 per $100 of taxable value.

Both the United States Supreme Court and the California State Supreme Court have upheld the general validity of Article XIII A.

Proposition 19

On November 3, 2020, State voters approved Proposition 19, a legislatively referred constitutional amendment ("Proposition 19"), which amends Article XIII A to: (i) expand special rules that give property tax savings to homeowners that are over the age of 55, severely disabled, or whose property has been impacted by wildfire or natural disaster, when they buy a different home; (ii) narrow existing special rules for inherited properties; and (iii) dedicate most of the potential new State revenue generated from Proposition 19 toward fire protection. The District cannot make any assurance as to what effect the implementation of Proposition 19 will have on District revenues or the assessed valuation of real property in the District.

Proposition 50 and Proposition 171

On June 3, 1986, the voters of the State approved Proposition 50. Proposition 50 amends Section 2 of Article XIII A to allow owners of property that was "substantially damaged or destroyed" by a disaster, as declared by the Governor, (the "Damaged Property"), to transfer their existing base year value (the "Original Base Year Value") to a comparable replacement property within the same county, which is acquired or constructed within five years after the disaster. At the time of such transfer, the Damaged Property will be reassessed at its full cash value immediately prior to damage or destruction (the "Original Cash Value"); however, such property will retain its base year value notwithstanding such a transfer. Property is substantially damaged or destroyed if either the land or the improvements sustain physical damage amounting to more than 50% of either the land or improvements full cash value immediately prior to the disaster. There is no filing deadline, but the assessor can only correct four years of assessments when the owner fails to file a claim within four years of acquiring a replacement property.

Under Proposition 50, the base year value of the replacement property (the "Replacement Base Year Value") depends on the relation of the full cash value of the replacement property (the "Replacement Cash Value") to the Original Cash Value: if the Replacement Cash Value exceeds 120% of the Original Cash Value, then the Replacement Base Year Value is calculated by combining the Original Base Year Value with such excessive Replacement Cash Value; if the Replacement Cash Value does not exceed 120% of the Original Cash Value, then the Replacement Base Year Value equals the Original Base Year Value; if the Replacement Cash Value is less than the Original Cash Value, then the

Replacement Base Year Value equals the Replacement Cash Value. The replacement property must be comparable in size, utility, and function to the Damaged Property.

On November 2, 1993, the voters of the State approved Proposition 171. Proposition 171 amends subdivision (e) of Section 2 of Article XIII A to allow owners of Damaged Property to transfer their Original Base Year Value to a "comparable replacement property" located within another county in the State, which is acquired or newly constructed within three years after the disaster.

Inter-county transfers under Proposition 171 are more restrictive than intra-county transfers under Proposition 50. For example, Proposition 171 (1) only applies to (a) structures that are owned and occupied by property owners as their principal place of residence and (b) land of a "reasonable size that is used as a site for a residence;" (2) explicitly does not apply to property owned by firms, partnerships, associations, corporations, companies, or legal entities of any kind; (3) only applies to replacement property located in a county that adopted an ordinance allowing Proposition 171 transfers; (4) claims must be timely filed within three years of the date of purchase or completion of new construction; and (5) only applies to comparable replacement property, which has a full cash value that is of "equal or lesser value" than the Original Cash Value.

Within the context of Proposition 171, "equal or lesser value" means that the amount of the Replacement Cash Value does not exceed either (1) 105% of the Original Cash Value when the replacement property is acquired or constructed within one year of the destruction, (2) 110% of the Original Cash Value when the replacement property is acquired or constructed within two years of the destruction, or (3) 115% of the Original Cash Value when the replacement property is acquired or constructed within three years of the destruction.

Unitary Property

Some amount of property tax revenue of the District is derived from utility property which is considered part of a utility system with components located in many taxing jurisdictions ("unitary property"). Under the State Constitution, such property is assessed by the SBE as part of a "going concern" rather than as individual pieces of real or personal property. State-assessed unitary and certain other property is allocated to the counties by SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year. So long as the District is not a basic aid district, taxes lost through any reduction in assessed valuation will be compensated by the State as equalization aid under the State's school financing formula. See "DISTRICT FINANCIAL INFORMATION – State Funding of Education" herein.

Article XIII B of the State Constitution

Article XIII B ("Article XIII B") of the State Constitution, as subsequently amended by Propositions 98 and 111, respectively, limits the annual appropriations of the State and of any city, county, school district, authority or other political subdivision of the State to the level of appropriations of the particular governmental entity for the prior fiscal year, as adjusted for changes in the cost of living and in population and for transfers in the financial responsibility for providing services and for certain declared emergencies. As amended, Article XIII B defines

(a) "change in the cost of living" with respect to school districts to mean the percentage change in California per capita income from the preceding year, and

(b) "change in population" with respect to a school district to mean the percentage change in the average daily attendance of the school district from the preceding fiscal year.

For fiscal years beginning on or after July 1, 1990, the appropriations limit of each entity of government shall be the appropriations limit for the 1986-87 fiscal year adjusted for the changes made from that fiscal year pursuant to the provisions of Article XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. "Proceeds of taxes" include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for debt service such as the Bonds, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the State Legislature, (f) appropriations derived from certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIII B includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years.

Article XIII B also includes a requirement that fifty percent of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund pursuant to Section 8.5 of Article XVI of the State Constitution. See "Propositions 98 and 111" below.

Article XIII C and Article XIII D of the State Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the State Constitution Articles XIII C and XIII D (respectively, "Article XIII C" and "Article XIII D"), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the California Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIII C establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIII C further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A and special taxes approved by a two-thirds vote under Article XIII A, Section 4. Article XIII D deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIII C or XIII D will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District does not impose any taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic one percent *ad valorem* property tax levied and collected by the County pursuant to Article XIII A. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

Proposition 26

On November 6, 2012, voters in the State approved Proposition 26. Proposition 26 amends Article XIII C of the State Constitution to expand the definition of "tax" to include "any levy, charge, or exaction of any kind imposed by a local government" except the following: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIII D. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

Propositions 98 and 111

On November 8, 1988, voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "Accountability Act"). Certain provisions of the Accountability Act have, however, been modified by Proposition 111, discussed below, the provisions of which became effective on July 1, 1990. The Accountability Act changes State funding of public education below the university level and the operation of the State's appropriations limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (hereinafter referred to collectively as "K-14 school districts") at a level equal to the greater of (a) the same percentage of State general fund revenues as the percentage appropriated to such districts in 1986-87, and (b) the amount actually appropriated to such districts from the State general fund in the previous fiscal year, adjusted for increases in enrollment and changes in the cost of living. The Accountability Act permits the State Legislature to suspend this formula for a one-year period.

The Accountability Act also changed how tax revenues in excess of the State appropriations limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 school districts. Any such transfer to K-14 school districts would be excluded from the appropriations limit for K-14 school districts and the K-14 school district appropriations limit for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 school districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIII B surplus. The maximum amount of excess tax revenues which could be transferred to K-14 school districts is 4% of the minimum State spending for education mandated by the Accountability Act.

Since the Accountability Act is unclear in some details, there can be no assurances that the State Legislature or a court might not interpret the Accountability Act to require a different percentage of State general fund revenues to be allocated to K-14 school districts, or to apply the relevant percentage to the State's budgets in a different way than is proposed in the Governor's budget for any given fiscal year.

On June 5, 1990, the voters approved Proposition 111 (Senate Constitutional Amendment No. 1) called the "Traffic Congestion Relief and Spending Limit Act of 1990" ("Proposition 111") which further modified Article XIII B and Sections 8 and 8.5 of Article XVI of the State Constitution with respect to appropriations limitations and school funding priority and allocation.

The most significant provisions of Proposition 111 are summarized as follows:

a. <u>Annual Adjustments to Spending Limit</u>. The annual adjustments to the Article XIII B spending limit were liberalized to be more closely linked to the rate of economic growth. Instead of being tied to the Consumer Price Index, the "change in the cost of living" is now measured by the change in California per capita personal income. The definition of "change in population" specifies that a portion of the State's spending limit is to be adjusted to reflect changes in school attendance.

b. <u>Treatment of Excess Tax Revenues</u>. "Excess" tax revenues with respect to Article XIII B are now determined based on a two-year cycle, so that the State can avoid having to return to taxpayers excess tax revenues in one year if its appropriations in the next fiscal year are under its limit. In addition, the Proposition 98 provision regarding excess tax revenues was modified. After any two-year period, if there are excess State tax revenues, 50% of the excess are to be transferred to K-14 school districts with the balance returned to taxpayers; under prior law, 100% of excess State tax revenues went to K-14 school districts, but only up to a maximum of 4% of the schools' minimum funding level. Also, reversing prior law, any excess State tax revenues transferred to K-14 school districts are not built into the school districts' base expenditures for calculating their entitlement for State aid in the next year, and the State's appropriations limit is not to be increased by this amount.

c. <u>Exclusions from Spending Limit</u>. Two exceptions were added to the calculation of appropriations which are subject to the Article XIII B spending limit: (i) all appropriations for "qualified capital outlay projects" as defined by the State Legislature, and (ii) any increases in gasoline taxes above the 1990 level (then nine cents per gallon), sales and use taxes on such increment in gasoline taxes, and increases in receipts from vehicle weight fees above the levels in effect on January 1, 1990. These latter provisions were necessary to make effective the transportation funding package approved by the State Legislature and the Governor, which expected to raise over $15 billion in additional taxes from 1990 through 2000 to fund transportation programs.

d. Recalculation of Appropriations Limit. The Article XIII B appropriations limit for each unit of government, including the State, was recalculated beginning in fiscal year 1990-91. It was based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Proposition 111 had been in effect.

e. School Funding Guarantee. A complex adjustment in the formula was enacted in Proposition 98 which guarantees K-14 school districts a certain amount of State general fund revenues. Under prior law, K-14 school districts were guaranteed the greater of (1) 40.9% of State general fund revenues ("Test 1") or (2) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIII B by reference to per capita personal income) and enrollment ("Test 2"). Under Proposition 111, schools will receive the greater of (1) Test 1, (2) Test 2, or (3) a third test ("Test 3"), which will replace Test 2 in any year when growth in per capita State general fund revenues from the prior year is less than the annual growth in California per capita personal income. Under Test 3, schools will receive the amount appropriated in the prior year adjusted for change in enrollment and per capita State general fund revenues, plus an additional small adjustment factor. If Test 3 is used in any year, the difference between Test 3 and Test 2 will become a "credit" (also referred to as a "maintenance factor") to schools which will be paid in future years when State general fund revenue growth exceeds personal income growth.

Proposition 39

On November 7, 2000, California voters approved an amendment (commonly known as Proposition 39) to the State Constitution. This amendment (1) allows school facilities bond measures to be approved by fifty-five percent (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current one percent limit in order to repay the bonds and (2) changes existing statutory law regarding charter school facilities. As adopted, the constitutional amendments may be changed only with another Statewide vote of the people. The statutory provisions could be changed by a majority vote of both houses of the State Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by this proposition are K-12 school districts, including the District, community college districts, and county offices of education. As noted above, the State Constitution previously limited property taxes to one percent of the value of property. Property taxes may only exceed this limit to pay for (1) any local government debts approved by the voters prior to July 1, 1978 or (2) bonds to buy or improve real property that receive two-thirds voter approval after July 1, 1978.

The fifty-five percent vote requirement would apply only if the local bond measure presented to the voters includes: (1) a requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities; (2) a specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list; and (3) a requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure. Legislation approved in June 2000 places certain limitations on local school bonds to be approved by fifty-five percent of the voters. These provisions require that the tax rate levied as the result of any single election be no more than $60 (for a unified school district), $30 (for an elementary or high school district), or $25 (for a community college district), per $100,000 of taxable property value, when assessed valuation is projected to increase in accordance with Article XIII A of the Constitution. These requirements are not part of this proposition and can be changed with a majority vote of both houses of the State Legislature and approval by the Governor.

Jarvis v. Connell

On May 29, 2002, the California Court of Appeal for the Second District decided the case of *Howard Jarvis Taxpayers Association, et al. v. Kathleen Connell* (as Controller). The Court of Appeal held that either a final budget bill, an emergency appropriation, a self-executing authorization pursuant to State statutes (such as continuing appropriations) or the State Constitution or a federal mandate is necessary for the Controller to disburse funds. The foregoing requirement could apply to amounts budgeted by the District as being received from the State. To the extent the holding in such case would apply to State payments reflected in the District's budget, the requirement that there be either a final budget bill or an emergency appropriation may result in the delay of such payments to the District if such required legislative action is delayed, unless the payments are self-executing authorizations or are subject to a federal mandate. On May 1, 2003, the California Supreme Court upheld the holding of the Court of Appeal, stating that the Controller is not authorized under State law to disburse funds prior to the enactment of a budget or other proper appropriation, but under federal law, the Controller is required, notwithstanding a budget impasse and the limitations imposed by State law, to timely pay those State employees who are subject to the minimum wage and overtime compensation provisions of the federal Fair Labor Standards Act.

Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amends the State Constitution to significantly reduce the State's authority over major local government revenue sources. Under Proposition 1A, the State cannot (i) reduce local sales tax rates or alter the method of allocating the revenue generated by such taxes, (ii) shift property taxes from local governments to schools or community colleges, (iii) change how property tax revenues are shared among local governments without two-third approval of both houses of the State Legislature or (iv) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Beginning in 2008-09, the State may shift to schools and community colleges a limited amount of local government property tax revenue if certain conditions are met, including: (i) a proclamation by the Governor that the shift is needed due to a severe financial hardship of the State, and (ii) approval of the shift by the State Legislature with a two-thirds vote of both houses. Under such a shift, the State must repay local governments for their property tax losses, with interest, within three years. Proposition 1A does allow the State to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county. Proposition 1A also amends the State Constitution to require the State to suspend certain State laws creating mandates in any year that the State does not fully reimburse local governments for their costs to comply with the mandates. This provision does not apply to mandates relating to schools or community colleges or to those mandates relating to employee rights.

Proposition 22, The Local Taxpayer, Public Safety, and Transportation Protection Act, approved by the voters of the State on November 6, 2012, prohibits the State from enacting new laws that require redevelopment agencies to shift funds to schools or other agencies and eliminates the State's authority to shift property taxes temporarily during a severe financial hardship of the State. In addition, Proposition 22 restricts the State's authority to use State fuel tax revenues to pay debt service on State transportation bonds, to borrow or change the distribution of State fuel tax revenues, and to use vehicle license fee revenues to reimburse local governments for State mandated costs. Proposition 22 impacts resources in the State's general fund and transportation funds, the State's main funding source for schools and community colleges, as well as universities, prisons and health and social services programs. According to an analysis of Proposition 22 submitted by the Legislative Analyst's Office (the "LAO") on July 15, 2010, the reduction in resources available for the State to spend on these other programs as a consequence of the passage of Proposition 22 was expected to be approximately $1 billion in fiscal year 2010-11, with an estimated immediate fiscal effect equal to approximately 1 percent of the State's total general fund spending. The longer-term effect of Proposition 22, according to the LAO analysis, will be an increase in the State's general fund costs by approximately $1 billion annually for several decades.

Proposition 55

The California Children's Education and Health Care Protection Act of 2016 (also known as "Proposition 55") is a constitutional amendment approved by the voters of the State on November 8, 2016. Proposition 55 extends, through 2030, the increases to personal income tax rates for high-income taxpayers that were approved as part of Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment (also known as "Proposition 30"). Proposition 30 increased the marginal personal income tax rate by: (i) 1% for taxable income over $250,000 but less than $300,001 for single filers (over $500,000 but less than $600,001 for joint filers and over $340,000 but less than $408,001 for head-of-household filers), (ii) 2% for taxable income over $300,000 but less than $500,001 for single filers (over $600,000 but less than $1,000,001 for joint filers and over $408,000 but less than $680,001 for head-of-household filers), and (iii) 3% for taxable income over $500,000 for single filers (over $1,000,000 for joint filers and over $680,000 for head-of-household filers).

The revenues generated from the personal income tax increases will be included in the calculation of the Proposition 98 Minimum Funding Guarantee (defined herein) for school districts and community college districts. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Propositions 98 and 111" herein. From an accounting perspective, the revenues generated from the personal income tax increases are being deposited into the State account created pursuant to Proposition 30 called the Education Protection Account (the "EPA"). Pursuant to Proposition 30, funds in the EPA will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds will be distributed to school districts and community college districts in the same manner as existing unrestricted per-student funding, except that no school district will receive less than $200 per unit of ADA and no community college district will receive less than $100 per full time equivalent student. The governing board of each school district and community college district is granted sole authority to determine how the moneys received from the EPA are spent, provided that the appropriate governing board is required to make these spending determinations in open session at a public meeting and such local governing board is prohibited from using any funds from the EPA for salaries or benefits of administrators or any other administrative costs.

Proposition 2

On November 4, 2014, voters approved the Rainy Day Budget Stabilization Fund Act (also known as "Proposition 2"). Proposition 2 is a legislatively-referred constitutional amendment which makes certain changes to State budgeting practices, including substantially revising the conditions under which transfers are made to and from the State's Budget Stabilization Account (the "BSA") established by the California Balanced Budget Act of 2004 (also known as Proposition 58).

Under Proposition 2, and beginning in fiscal year 2015-16 and each fiscal year thereafter, the State will generally be required to annually transfer to the BSA an amount equal to 1.5% of estimated State general fund revenues (the "Annual BSA Transfer"). Supplemental transfers to the BSA (a "Supplemental BSA Transfer") are also required in any fiscal year in which the estimated State general fund revenues that are allocable to capital gains taxes exceed 8% of total estimated general fund tax revenues. Such excess capital gains taxes—net of any portion thereof owed to K-14 school districts pursuant to Proposition 98—will be transferred to the BSA. Proposition 2 also increases the maximum size of the BSA to an amount equal to 10% of estimated State general fund revenues for any given fiscal year. In any fiscal year in which a required transfer to the BSA would result in an amount in excess of the

10% threshold, Proposition 2 requires such excess to be expended on State infrastructure, including deferred maintenance.

For the first 15 year period ending with the 2029-30 fiscal year, Proposition 2 provides that half of any required transfer to the BSA, either annual or supplemental, must be appropriated to reduce certain State liabilities, including making certain payments owed to K-14 school districts, repaying State interfund borrowing, reimbursing local governments for State mandated services, and reducing or prefunding accrued liabilities associated with State-level pension and retirement benefits. Following the initial 15-year period, the Governor and the State Legislature are given discretion to apply up to half of any required transfer to the BSA to the reduction of such State liabilities. Any amount not applied towards such reduction must be transferred to the BSA or applied to infrastructure, as described above.

Proposition 2 changes the conditions under which the Governor and the State Legislature may draw upon or reduce transfers to the BSA. The Governor does not retain unilateral discretion to suspend transfers the BSA, nor does the State Legislature retain discretion to transfer funds from the BSA for any reason, as previously provided by law. Rather, the Governor must declare a "budget emergency," defined as a an emergency within the meaning of Article XIII B of the Constitution or a determination that estimated resources are inadequate to fund State general fund expenditures, for the current or ensuing fiscal year, at a level equal to the highest level of State spending within the three immediately preceding fiscal years. Any such declaration must be followed by a legislative bill providing for a reduction or transfer. Draws on the BSA are limited to the amount necessary to address the budget emergency, and no draw in any fiscal year may exceed 50% of funds on deposit in the BSA unless a budget emergency was declared in the preceding fiscal year.

Proposition 2 also required the creation of the Public School System Stabilization Account (the "PSSSA") into which transfers will be made in any fiscal year in which a Supplemental BSA Transfer is required (as described above). Such transfer will be equal to the portion of capital gains taxes above the 8% threshold that would be otherwise paid to K-14 school districts as part of the minimum funding guarantee. A transfer to the PSSSA will only be made if certain additional conditions are met, as follows: (i) the minimum funding guarantee was not suspended in the immediately preceding fiscal year, (ii) the operative Proposition 98 formula for the fiscal year in which a PSSSA transfer might be made is "Test 1," (iii) no maintenance factor obligation is being created in the budgetary legislation for the fiscal year in which a PSSSA transfer might be made, (iv) all prior maintenance factor obligations have been fully repaid, and (v) the minimum funding guarantee for the fiscal year in which a PSSSA transfer might be made is higher than the immediately preceding fiscal year, as adjusted for ADA growth and cost of living. Proposition 2 caps the size of the PSSSA at 10% of the estimated minimum guarantee in any fiscal year, and any excess funds must be paid to K-14 school districts. Reductions to any required transfer to the PSSSA, or draws on the PSSSA, are subject to the same budget emergency requirements described above. However, Proposition 2 also mandates draws on the PSSSA in any fiscal year in which the estimated minimum funding guarantee is less than the prior year's funding level, as adjusted for ADA growth and cost of living.

SB 858. Senate Bill 858 ("SB 858") became effective upon the passage of Proposition 2. SB 858 includes provisions which could limit the amount of reserves that may be maintained by a school district in certain circumstances. Under SB 858, in any fiscal year immediately following a fiscal year in which the State has made a transfer into the PSSSA, any adopted or revised budget by a school district would need to contain a combined unassigned and assigned ending fund balance that (a) for school districts with an ADA of less than 400,000, is not more than two times the amount of the reserve for economic uncertainties mandated by the Education Code, or (b) for school districts with an ADA that is more than 400,000, is not more than three times the amount of the reserve for economic uncertainties mandated by the Education Code. In certain cases, the county superintendent of schools may grant a school district a waiver from this limitation on reserves for up to two consecutive years within a three-year period if there are certain extraordinary fiscal circumstances.

The District, which has an ADA of less than 400,000, is required to maintain a reserve for economic uncertainty in an amount equal to 3% of its general fund expenditures and other financing uses.

SB 751. Senate Bill 751 ("SB 751"), enacted on October 11, 2017, alters the reserve requirements imposed by SB 858. Under SB 751, in a fiscal year immediately after a fiscal year in which the amount of moneys in the PSSSA is equal to or exceeds 3% of the combined total general fund revenues appropriated for school districts and allocated local proceeds of taxes for that fiscal year, a school district budget that is adopted or revised cannot have an assigned or unassigned ending fund balance that exceeds 10% of those funds. SB 751 excludes from the requirements of those provisions basic aid school districts (also known as community funded districts) and small school districts having fewer than 2,501 units of ADA.

The Bonds are payable from *ad valorem* property taxes to be levied within the District pursuant to the State Constitution and other State law. Accordingly, the District does not expect SB 858 or SB 751 to adversely affect its ability to pay the principal of and interest on the Bonds as and when due.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the State Constitution and Propositions 98, 39, 22, 26, 30, 51 and 55 were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted further affecting District revenues or the District's ability to expend revenues. The nature and impact of these measures cannot be anticipated by the District.

DISTRICT FINANCIAL INFORMATION

The information in this section concerning the District's general fund finances is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of and interest on the Bonds is payable from the general fund of the District. The Bonds are payable from the proceeds of an ad valorem *property tax required to be levied by the County in the District in an amount sufficient for the payment thereof. See "THE BONDS – Security and Sources of Payment" herein.*

State Funding of Education

School district revenues consist primarily of guaranteed State moneys, local property taxes and funds received from the State in the form of categorical aid under ongoing programs of local assistance. All State aid is subject to the appropriation of funds in the State's annual budget.

Revenue Limit Funding. Previously, school districts operated under general purpose revenue limits established by the California Department of Education (the "State Department of Education"). In general, revenue limits were calculated for each school district by multiplying the ADA for such district by a base revenue limit per unit of ADA. Revenue limit calculations were subject to adjustment in accordance with a number of factors designed to provide cost of living adjustments ("COLAs") and to equalize revenues among school districts of the same type. Funding of a school district's revenue limit was provided by a mix of local property taxes and State apportionments of basic and equalization aid. Since fiscal year 2013-14, school districts have been funded based on uniform system of funding grants assigned to certain grade spans. See "—Local Control Funding Formula" herein.

Local Control Funding Formula. State Assembly Bill 97 (Stats. 2013, Chapter 47) ("AB 97"), as amended by Senate Bill 91 (Stats. 2013, Chapter 49) ("SB 91"), established the current system for funding school districts, charter schools and county offices of education.

The primary component of AB 97 was the implementation of the Local Control Funding Formula ("LCFF"), which replaced the revenue limit funding system for determining State apportionments, as well as the majority of categorical program funding. State allocations are now provided on the basis of target base funding grants per unit of ADA (a "Base Grant") assigned to each of four grade spans. Each Base Grant is subject to certain adjustments and add-ons, as discussed below. During the implementation period of the LCFF, an annual transition adjustment was calculated for each school district, equal to such district's proportionate share of appropriations included in the State budget to close the gap between the prior-year funding level and the target allocation following full implementation of the LCFF. In each year, school districts had the same proportion of their respective funding gaps closed, with dollar amounts varying depending on the size of a district's funding gap.

The Base Grants per unit of ADA for each grade span are as follows: (i) \$6,845 for grades K-3; (ii) \$6,947 for grades 4-6; (iii) \$7,154 for grades 7-8; and (iv) \$8,289 for grades 9-12. During the implementation period of the LCFF, Base Grants were required to be adjusted annually for COLAs by applying the implicit price deflator for government goods and services. The provision of COLAs is now subject to appropriation for such adjustment in the annual State budget. The differences among Base Grants are linked to differentials in statewide average revenue limit rates by district type, and are intended to recognize the generally higher costs of education at higher grade levels. See also "—State Budget Measures" for information on the adjusted Base Grants provided by current budgetary legislation.

The Base Grants for grades K-3 and 9-12 are subject to adjustments of 10.4% and 2.6%, respectively, to cover the costs of class size reduction in early grades and the provision of career technical education in high schools. Unless otherwise collectively bargained for, school districts serving students in grades K-3 must maintain an average class enrollment of 24 or fewer students in grades K-3 at each school site in order to continue receiving the adjustment to the K-3 Base Grant. Such school districts must also make progress towards this class size reduction goal in proportion to the growth in their funding over the implementation period. AB 97 also provides additional add-ons to school districts that received categorical block grant funding pursuant to the Targeted Instructional Improvement and Home-to-School Transportation programs during fiscal year 2012-13.

School districts that serve students of limited English proficiency ("EL" students), students from low income families that are eligible for free or reduced priced meals ("LI" students) and foster youth are eligible to receive additional funding grants. Enrollment counts are unduplicated, such that students may not be counted as both EL and LI (foster youth automatically meet the eligibility requirements for free or reduced priced meals, and are therefore not discussed herein separately). AB 97 authorizes a supplemental grant add-on (each, a "Supplemental Grant") for school districts that serve EL/LI students, equal to 20% of the applicable Base Grant multiplied by such districts' percentage of unduplicated EL/LI student enrollment. School districts whose EL/LI populations exceed 55% of their total enrollment are eligible for a concentration grant add-on (each, a "Concentration Grant") equal to 65% of the applicable Base Grant multiplied by the percentage of such district's unduplicated EL/LI student enrollment in excess of the 55% threshold.

The table on the following page shows a breakdown of the District's ADA by grade span, total enrollment, and the percentage of EL/LI student enrollment, for fiscal years 2013-14 through 2020-21, together with projections of such figures for fiscal year 2023-24.

ADA, ENROLLMENT AND EL/LI ENROLLMENT PERCENTAGE
Fiscal Years 2013-14 through 2023-24
Sacramento City Unified School District

	Average Daily Attendance[1]					Enrollment[2]	
Fiscal Year	K-3	4-6	7-8	9-12	Total ADA	Total Enrollment	% of EL/LI Enrollment[3]
2013-14							
2014-15							
2015-16							
2016-17							
2017-18							
2018-19							
2019-20	12,190	9,171	6,566	10,575	38,201		
2020-21							
2021-22[4]							
2022-23[4]							
2023-24[4]							

Note: ADA figures rounded to the nearest whole number.

(1) Except for fiscal year 2021-22, reflects as of the second principal reporting period (P-2 ADA), ending on or before the last attendance month prior to April 15 of each school year. An attendance month is equal to each four week period of instruction beginning on the first day of school for a particular school district. For the 2019-20 school year, due to the outbreak of COVID-19, P-2 ADA only reflects full school months from July 1, 2019 through February 29, 2020. See "—Considerations Regarding COVID-19" herein.

(2) Reflects certified enrollment as of the fall census day (the first Wednesday in October), which is reported to the California Longitudinal Pupil Achievement Data System ("CALPADS") in each school year and used to calculate each school district's unduplicated EL/LI student enrollment. Adjustments may be made to the certified EL/LI counts by the California Department of Education. CALPADS figures exclude preschool students.

(3) For purposes of calculating Supplemental and Concentration Grants, a school district's fiscal year 2013-14 percentage of unduplicated EL/LI students was expressed solely as a percentage of its total fiscal year 2013-14 total enrollment. For fiscal year 2014-15, the percentage of unduplicated EL/LI enrollment was based on the two-year average of EL/LI enrollment in fiscal years 2013-14 and 2014-15. Beginning in fiscal year 2015-16, a school district's percentage of unduplicated EL/LI students has been based on a rolling average of such district's EL/LI enrollment for the then-current fiscal year and the two immediately preceding fiscal years.

(4) ADA is projected. Based upon the District's second interim financial report for fiscal year 2021-22, approved on March ___, 2022. Funded ADA for fiscal years 2022-23 and 2023-24 assumes COLAs of __% and ___%, respectively. See also "—Budgets – *Fiscal Year 2021-22 Second Interim Report*" herein.

Source: Sacramento City Unified School District.

For certain school districts that would have received greater funding levels under the prior revenue limit system, the LCFF provides for a permanent economic recovery target ("ERT") add-on, equal to the difference between the revenue limit allocations such districts would have received under the prior system in fiscal year 2020-21, and the target LCFF allocations owed to such districts in the same year. To derive the projected funding levels, the LCFF assumes the discontinuance of deficit revenue limit funding, implementation of a COLAs in fiscal years 2014-15 through 2020-21, and restoration of categorical funding to pre-recession levels. The ERT add-on will be paid incrementally over the implementing period of the LCFF. The District does not qualify for the ERT add-on.

The sum of a school district's adjusted Base, Supplemental and Concentration Grants will be multiplied by such district's P-2 ADA for the current or prior year, whichever is greater (with certain adjustments applicable to small school districts). This funding amount, together with any applicable ERT or categorical block grant add-ons, will yield a district's total LCFF allocation. Generally, the amount of annual State apportionments received by a school district will amount to the difference between such total LCFF allocation and such district's share of applicable local property taxes. Most school districts receive a significant portion of their funding from such State apportionments. As a result, decreases in State revenues may significantly affect appropriations made by the State Legislature to school districts.

Certain schools districts, referred to as "community funded" school district, have allocable local property tax collections that equal or exceed such districts' total LCFF allocation, and result in the receipt of no State apportionment aid. Community funded school districts receive only special categorical funding, which is deemed to satisfy the "basic aid" requirement of $120 per student per year guaranteed by Article IX, Section 6 of the State Constitution. The implication for community funded districts is that the legislatively determined allocations to school districts, and other politically determined factors, are less significant in determining their primary funding sources. Rather, property tax growth and the local economy are the primary determinants. The District does not currently qualify as a community funded district.

Accountability. Regulations adopted by the State Board of Education require that school districts increase or improve services for EL/LI students in proportion to the increase in funds apportioned to such districts on the basis of the number and concentration of such EL/LI students, and detail the conditions under which school districts can use supplemental or concentration funding on a school-wide or district-wide basis.

School districts are also required to adopt local control and accountability plans ("LCAPs") disclosing annual goals for all students, as well as certain numerically significant student subgroups, to be achieved in eight areas of State priority identified by the LCFF. LCAPs may also specify additional local priorities. LCAPs must specify the actions to be taken to achieve each goal, including actions to correct identified deficiencies with regard to areas of State priority. LCAPs covering a three-year period are required to be updated annually. The State Board of Education has adopted a template LCAP for use by school districts.

Support and Intervention. AB 97, as amended by SB 91, established a new system of support and intervention to assist school districts meet the performance expectations outlined in their respective LCAPs. School districts must adopt their LCAPs (or annual updates thereto) in tandem with their annual operating budgets, and not later than five days thereafter submit such LCAPs or updates to their respective county superintendent of schools. On or before August 15 of each year, a county superintendent may seek clarification regarding the contents of a district's LCAP (or annual update thereto), and the district is required to respond to such a request within 15 days. Within 15 days of receiving such a response, the county superintendent can submit non-binding recommendations for amending the LCAP or annual update, and such recommendations must be considered by the respective school district at a public hearing within 15 days. A district's LCAP or annual update must be approved by the county superintendent by October 8 of each year if the superintendent determines that (i) the LCAP or annual update adheres to the State template, and (ii) the district's budgeted expenditures are sufficient to implement the actions and strategies outlined in the LCAP.

A school district is required to receive additional support if its respective LCAP or annual update thereto is not approved, if the district requests technical assistance from its respective county superintendent, or if the district does not improve student achievement across more than one State priority for one or more student subgroups. Such support can include a review of a district's strengths and weaknesses in the eight State priority areas, or the assignment of an academic expert to assist the district identify and implement programs designed to improve outcomes. Assistance may be provided by the California Collaborative for Educational Excellence, a State agency created by the LCFF and charged with assisting school districts achieve the goals set forth in their LCAPs. The State Board of Education has developed rubrics to assess school district performance and the need for support and intervention.

The State Superintendent is further authorized, with the approval of the State Board of Education, to intervene in the management of persistently underperforming school districts. The State Superintendent may intervene directly or assign an academic trustee to act on his or her behalf. In so doing, the State Superintendent is authorized (i) to modify a district's LCAP, (ii) impose budget revisions designed to improve student outcomes, and (iii) stay or rescind actions of the local governing board that would prevent such district from improving student outcomes; provided, however, that the State Superintendent is not authorized to rescind an action required by a local collective bargaining agreement.

Other State Sources. In addition to State allocations determined pursuant to the LCFF, the District receives other State revenues consisting primarily of restricted revenues designed to implement State mandated programs. Beginning in fiscal year 2013-14, categorical spending restrictions associated with a majority of State mandated programs were eliminated, and funding for these programs was folded into the LCFF. Categorical funding for certain programs was excluded from the LCFF, and school districts will continue to receive restricted State revenues to fund these programs.

Other Revenue Sources

Federal Government and Other Local Revenues. The federal government provides funding for several school district programs, including specialized programs such as No Child Left Behind, special education programs, and programs under the Educational Consolidation and Improvement Act. In addition, portions of a school district's budget can come from local sources other than property taxes, including but not limited to interest income, leases and rentals, interagency services, developer fees (as further described herein), foundations, donations and sales of property.

The California lottery is another source of funding for school districts, providing approximately 1% to 3% of a school district's budget. Every school district receives the same amount of lottery funds per pupil from the State; however, these are not categorical funds as they are not for particular programs or children. The initiative authorizing the lottery mandates the funds be used for instructional purposes, and prohibits their use for capital purposes.

Developer Fees. The District maintains a fund, separate and apart from its general fund, to account for developer fees assessed by the District on residential and commercial development. Currently, the District levies $3.36 per square foot for residential housing and $0.54 per square foot for commercial or industrial development. Developer fee revenue may only be used to construct or modernize school facilities to accommodate growths in enrollment. The following table lists the historical developer fees received by the District from fiscal years 2016-17 through 2020-21, and a projected amount for fiscal year 2021-22. District developer fees contribute to the payment of annual debt service on the District's outstanding Lease Revenue Bonds (as defined herein). See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT – District Debt Structure – Lease Revenue Bonds" herein.

DEVELOPER FEES
Fiscal Years 2016-17 through 2021-22
Sacramento City Unified School District

Fiscal Year	Developer Fees Collections
2016-17	$4,496,567.59
2017-18	4,753,306.71
2018-19	2,730,954.39
2019-20	6,208,728.19
2020-21	
2021-22[1]	

(1) Projected.
Source: Sacramento City Unified School District.

Considerations Regarding COVID-19

An outbreak of disease or similar public health threat, such as the current coronavirus ("COVID-19") outbreak, or fear of such an event, could have an adverse impact on the District's financial condition and operating results.

The spread of COVID-19 is having significant negative impacts throughout the world, including in the District. The World Health Organization has declared the COVID-19 outbreak to be a pandemic, and states of emergency have been declared by the State and the United States. The purpose behind these declarations was to coordinate and formalize emergency actions and across federal, State and local governmental agencies, and to proactively prepare for the then-expected wider spread of the virus.

On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") was signed by the President of the United States. The CARES Act appropriated over $2 trillion to, among other things, (i) provide cash payments to individuals, (ii) expand unemployment assistance and eligibility, (iii) provide emergency grants and loans for small businesses, (iv) provide loans and other assistance to corporations, including the airline industry, (v) provide funding for hospitals and community health centers, (vi) expand funding for safety net programs, including child nutrition programs, and (vii) provide aid to state and local governments. On December 27, 2020, the President of the United States signed the Coronavirus Relief and Response Supplemental Appropriations Act, 2021 ("CRRSA"), which included approximately $900 billion worth of provisions for additional COVID-related relief, including extension of or additional funding for various relief programs implemented by the CARES Act. The CRRSA provided approximately $82 billion of COVID-19 related relief for education, including $54.3 billion for K-12 schools (largely through Title I funding), $22.7 billion for higher education and $4 billion for state governors to spend at their discretion. On March 12, 2021, the President signed the American

Rescue Plan Act of 2021 (the "American Rescue Plan"), which provides approximately $1.9 trillion in federal economic stimulus intended to accelerate the recovery from the COVID-19 pandemic. The American Rescue Plan provides direct payments to individuals, extends unemployment benefits, provides funding to distribute COVID-19 vaccines and provides funding for schools, higher education institutions, state, tribal governments and businesses.

State law allows school districts to apply for a waiver to hold them harmless from the loss of LCFF funding based on attendance and state instructional time penalties when they are forced to close schools due to emergency conditions. In addition, the Governor has enacted Executive Order N-26-20 ("Executive Order N-26-20"), which (i) generally streamlined the process of applying for such waivers for closures related to COVID-19 and (ii) directed school districts to use LCFF apportionment to fund distance learning and high quality educational opportunities, provide school meals and, as practicable, arrange for the supervision of students during school hours.

In response to the COVID-19 pandemic, on March 17, 2020, Senate Bill 89 ("SB 89") and Senate Bill 117 ("SB 117") were signed by the Governor, both of which took effect immediately. SB 89 amended the Budget Act of 2019 by appropriating $500,000,000 from the State general fund for any purpose related to the Governor's March 4, 2020 emergency proclamation. SB 117, among other things, (i) specified that for school districts that comply with Executive Order N–26–20, the ADA reported to the State Department of Education for the second period and the annual period for apportionment purposes for the 2019-20 school year only includes all full school months from July 1, 2019 through February 29, 2020, (ii) prevented the loss of funding related to an instructional time penalty because of a school closed due to the COVID–19 by deeming the instructional days and minutes requirements to have been met during the period of time the school was closed due to COVID–19, (iii) required a school district to be credited with the ADA it would have received had it been able to operate its After School Education and Safety Program during the time the school was closed due to COVID–19, and (iv) appropriated $100,000,000 from the State general fund to the State Superintendent to be apportioned to certain local educational agencies for purposes of purchasing personal protective equipment, or paying for supplies and labor related to cleaning school sites. Additionally, the Governor, on March 4, 2021, signed into law Assembly Bill 86 ("AB 86"), urgency legislation which provided approximately $6.6 billion to accelerate the return of in-person school instruction and expand student support. See also "—State Budget Measures – Assembly Bill 86" herein.

[TO BE REVISED] The District has received, or expects to receive, approximately (i) $40,438,566 of learning-loss mitigation funding under the CARES Act, (ii) $15,876,567 of elementary and secondary school emergency relief funding under the CARES Act, (iii) $68,898,154 under the CRSSA and (iv) $154,311,760 under the American Rescue Plan.

On March 19, 2020, the Governor ordered all California residents to stay home or at their place of residence to protect the general health and well-being, except as needed to maintain continuity of 16 critical infrastructure sectors described therein (the "Stay Home Order"). The District closed its schools commencing March 12, 2020, and extended this closure through the end of the 2019-20 school year and into the beginning of the 2020-21 school year. During such periods of closure the District implemented distance learning programs for its students.

To date there have been thousands of confirmed cases of COVID-19 in the County, although vaccines and vaccine boosters are currently widely available, no representation can be made as to whether the number of cases will grow. The COVID-19 outbreak resulted in the imposition of restrictions on mass gatherings and widespread temporary closings of businesses, universities and schools (including the District's schools), as well as supply chain issues as these restrictions and closures have been lifted. The U.S. is restricting certain non-US citizens and permanent residents from entering the country. Stock markets in the U.S. and globally have been volatile, with significant declines attributed to coronavirus concerns.

On May 4, 2020, the Governor enacted Executive Order N-60-20 ("Executive Order N-60-20"), which directed the State Public Health Officer to establish criteria to determine whether and how particular local jurisdictions may implement public health measures that are less restrictive than statewide directives, as the State transitions from Stage 1 to Stage 2, and then Stage 3 of reopening. The order provided that stages would be phased in gradually, and counties which met readiness criteria and worked with the State Department of Public Health could open more public spaces and workplaces, as outlined by the State, with variances allowed by county. Pursuant to Executive Order N-60-20, local jurisdictions could issue their own public health measures to slow the spread of COVID-19.

On June 29, 2020, Senate Bill 98 ("SB 98"), the education omnibus bill to the 2020-21 State budget, was signed by the Governor, which took effect immediately. SB 98 provided that distance learning could be offered by a school district during the 2020-21 academic year on a local educational agency or schoolwide level as a result of an order or guidance from a State public health officer or a local public health officer or for pupils who are medically fragile or would be put at risk by in-person instruction, or who are self-quarantining because of exposure to COVID-19. SB 98 provided requirements for distance learning, including, but not limited to: (i) confirmation or provision of access for all pupils to connectivity and devices adequate to participate in the educational program and complete assigned work, (ii) content aligned to grade level standards that is provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction, (iii) support for pupils who are not performing at grade level or need support in other areas, (iv) special education services, (v) designated and integrated instruction in English language development for English learners, and (vi) daily live interaction with certificated employees and peers.

On August 28, 2020, the Governor released a revised system of guidelines for reopening – "Blueprint for a Safer Economy" (the "Blueprint"). The Blueprint placed each of the State's 58 counties into four color-coded tiers - purple, red, orange and yellow - in descending order of severity, based on the number of new daily cases of COVID-19 and the percentage of positive tests. Counties were required to remain in a tier for at least three weeks before advancing to the next one. To move forward, a county was required to meet the next tier's criteria for two consecutive weeks. If a county's case rate and positivity rate fell into different tiers, the county remained in the stricter tier. The County was last in the orange tier.

Under the Blueprint, schools could reopen for in-person instruction in accordance with the California Department of Public Health's "COVID-19 and Reopening In-Person Instruction Framework & Public Health Guidance for K-12 Schools in California, 2020-2021 School Year" (the "Guidelines"). The Guidelines consolidated and updated prior State public health guidance and orders related to schools. Pursuant to the Guidelines, prior to reopening for in-person instruction, all schools were required to complete and post to their website a COVID-19 Safety Plan ("CSP"), and, if in the purple tier, submit the CSP to the local health department and the State Safe Schools for All Team. Schools in the red, orange and yellow tiers could reopen for in-person instruction at all grades. Schools serving grades 7-12 in the purple tier could not reopen for in-person instruction. Schools serving grades K-6 could open for in-person instruction in the purple tier if the adjusted case rate was less than 25 cases per 100,000 of population. Schools had a three-week period to open, starting the day the county met the criterion for reopening, even if the county stops meeting the criterion during that window. If a school opened while the county was in the red, orange, or yellow tier, and the county reverted to the purple tier, or if a school opened while the county was in the purple tier, and the county case rate later exceeded the criteria described above, individual school sites could not be required to close. K-6 schools in the purple tier that had received a waiver under previous guidance from the State and had subsequently begun their reopening of in-person instruction could also continue to offer in-person instruction.

The District began its 2021-22 academic year on August 23, 2021 with in-person instruction, while also offering an independent study program to qualifying students. The District will continue to evaluate the State's school reopening guidelines and will consult with local health officials and the State's school reopening guidelines in implementing the District's plans for the current and coming academic year.

On December 3, 2020, the California Department of Public Health announced a Regional Stay at Home Order (the "Regional Stay at Home Order"), and a supplemental order, signed December 6, 2020, which divides the State into fiver regions (Norther California, Bay Area, Greater Sacramento, San Joaquin Valley, and Southern California), which went into effect at 11:59 PM the day after a region was announced to have less than 15% ICU availability. The orders prohibited private gatherings of any size, closed sector operations except for critical infrastructure and retail, and required 100% masking and physical distancing in all others. Guidance related to schools remained in effect and unchanged. Schools that had reopened for in-person instruction may remain open, and schools could continue to bring students back for in-person instruction under the existing elementary school waiver process or cohort guidance provided by the California Department of Public Health. The Regional Stay at Home Order went into effect in the County on December 16, 2020 and was lifted on January 29, 2021.

On June 11, 2021, the Governor issued two executive orders. The first order rescinded several previous executive orders effective June 15, 2021, including the Stay Home Order and the order that led to the establishment of the Blueprint. The second order began the process of winding down the State's COVID 19-related executive orders in several phases: by June 30, 2021 (including most of Order N-26-20); by July 31, 2021; and by September 30, 2021. Under the order's timeline, by September 30, 2021, nearly 90% of the executive actions taken since March 2020 will have been lifted. In addition, on June 11, 2021, the California Department of Public Health issued an order was to take effect on June 15, 2021. The order replaced the previous public health orders, allowing all sectors to return to usual operations, with limited exceptions for events characterized by large crowds (greater than 5,000 attendees indoors and 10,000 attendees outdoors), which will require (indoors) or recommend (outdoors) vaccine verification and/or negative testing through October 1, 2021. Face coverings are required in certain settings, such as on public transit, indoors in schools and childcare settings, and in healthcare settings, as well as, for unvaccinated individuals, in all indoor public settings and businesses. Additionally, Californians are required to follow existing guidance for K-12 schools, childcare programs, and other supervised youth activities. On February 16, 2022, the State-wide mask mandate was lifted for vaccinated individuals in most settings, although masks are still currently being required in schools, and individual counties may still require masks to be worn. The Governor has announced that the mask mandate for schools will be allowed to lapse after March 11, 2022.

Other potential impacts to the District associated with the COVID-19 outbreak include, but are not limited to, increasing costs and challenges relating to establishing distance learning programs or other measures to permit instruction while schools remain closed, disruption of the regional and local economy with corresponding decreases in tax revenues, including property tax revenue, sales tax revenue and other revenues, increases in tax delinquencies, potential declines in property values, and decreases in new home sales, and real estate development. The economic consequences and the volatility in the U.S. and global stock markets resulting from the spread of COVID-19, and responses thereto by local, State, and the federal governments, could have a material impact on the investments in the State pension trusts, which could materially increase the unfunded actuarial accrued liability of the STRS Defined Benefit Program and PERS Schools Pool, which, in turn, could result in material changes to the District's required contribution rates in future fiscal years. See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT –

Retirement Programs" herein.

The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak, the effectiveness of available vaccines in containing the spread or mutation of the virus, and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. Additional information with respect to events surrounding the outbreak of COVID-19 and responses thereto can be found on State and local government websites, including but not limited to: the Governor's office (http://www.gov.ca.gov), California Department of Public Health (https://covid19.ca.gov/) and the County Department of Health (https://dhs.saccounty.gov/PUB/Pages/PUB-Home.aspx). The District has not incorporated by reference the information on such websites, and the District does not assume any responsibility for the accuracy of the information on such websites.

The ultimate impact of COVID-19 on the District's operations and finances is unknown. There can be no assurances that the spread of COVID-19, or the responses thereto by local, State, or the federal government, will not materially adversely impact the local, state and national economies or the assessed valuation of property within the District, or adversely impact enrollment or ADA within the District and, notwithstanding SB 117 or the Blueprint, materially adversely impact the financial condition or operations of the District. See also "TAX BASE FOR REPAYMENT OF THE BONDS –Assessed Valuations" herein.

State Budget Measures

The following information concerning the State's budgets has been obtained from publicly available information which the District believes to be reliable; however, the District does not guarantee the accuracy or completeness of this information and has not independently verified such information. Furthermore, it should not be inferred from the inclusion of this information herein that the principal of or interest on the Bonds is payable solely from the general fund of the District. The Bonds are payable solely from the proceeds of an ad valorem *property tax required to be levied by the County in an amount sufficient for the payment thereof.*

2021-22 State Budget. On July 16, 2021, the Governor signed a series of bills representing the State budget for fiscal year 2021-22 (the "2021-22 Budget"). The Governor's signing followed negotiations between the Governor and the State Legislature regarding the final provisions of the 2021-22 Budget, including the expenditure of a large projected State general fund surplus. The State Legislature passed temporary budgetary legislation in June of 2021 to meet the required constitutional deadline. The following is drawn from the DOF and LAO summaries of the 2021-22 Budget.

The 2021-22 Budget indicates that revenues are up significantly from the forecast included in the Governor's proposed State budget for fiscal year 2021-22, resulting in a large budgetary surplus. This is a result of strong cash trends, two major federal relief bills since the beginning of 2021, continued stock market appreciation, and a significantly upgraded economic forecast from the prior fiscal year. The 2021-22 Budget also reports that the State has received approximately $285 billion in federal COVID-19 stimulus funding for State programs. Although the 2021-22 Budget acknowledges that building reserves and paying down debts are critical, the 2021-22 Budget allocates approximately 85% of discretionary funds to one-time spending. The multi-year forecast reflects a budget roughly in balance, although the 2021-22 Budget assumes that risks remain to the economic forecast, including a stock market decline that could reduce State revenues.

For fiscal year 2020-21, the 2021-22 Budget projects total general fund revenues and transfers of $188.8 billion and authorizes expenditures of $166.1 billion. The State is projected to end the 2020-21 fiscal year with total reserves of $39.8 billion, including $25.1 billion in the traditional general fund reserve, $12.3 billion in the BSA, $1.9 billion in the PSSSA and $450 million in the Safety Net Reserve Fund. For fiscal year 2021-22, the 2021-22 Budget projects total general fund revenues and transfers of $175.3 billion and authorizes expenditures of $196.4 billion. The State is projected to end the 2021-22 fiscal year with total reserves of $25.2 billion, including $4 billion in the traditional general fund reserve, $15.8 billion in the BSA, $4.5 billion in the PSSSA and $900 million in the Safety Net Reserve Fund. The balance in the PSSSA in fiscal year 2021-22 is projected to trigger school district reserve caps beginning in fiscal year 2022-23. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2" herein.

The 2021-22 Budget sets the Proposition 98 minimum funding guarantee for fiscal year 2021-22 at $93.7 billion. This results in per-pupil funding of $13,976 from Proposition 98 funding, growing to $21,555 when accounting for all funding sources. The 2021-22 Budget also makes retroactive increases to the minimum funding guarantee in fiscal years 2019-20 and 2020-21, setting them at $79.3 billion and $93.4 billion, respectively. Collectively, this represents a three-year increase in the minimum funding guarantee of $47 billion from the level projected by the 2020-21 State budget. In addition, Test 1 is projected to be in effect over this three year period.

Other significant features relating to K-12 school district funding include the following:

- *Local Control Funding Formula*: The 2021-22 Budget funds a compounded COLA of 4.05%, representing an adjustment of 2.31% allocable to fiscal year 2020-21 and a fiscal year 2021-22 adjustment of 1.7%. Additionally, to assist local educational agencies address ongoing fiscal pressures, the 2021-22 Budget also includes $520 million in Proposition 98 funding to provide a 1% increase in LCFF base funding. This discretionary increase, when combined with the compounded COLA, results in a 5.07% growth in LCFF funding over 2020-21 levels. As result, the adjusted Base Grants for fiscal year 2021-22 are as follows: (i) $8,093 for grades Kindergarten through 3, (ii) $8,215 for grades 4 through 6, (iii) $8,458 for grades 7 and 8, and (iv) $9,802 for grades 9 through 12. To increase the number of adults providing direct services to students on school campuses, the 2021-22 Budget also includes an ongoing increase to the LCFF Concentration Grant of $1.1 billion, an increase from 50% to 65%. See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein. Local educational agencies that are recipients of these funds will be required to demonstrate in their LCAPs how these funds are used to increase the number of certificated and classified staff on their campuses, including school counselors, nurses, teachers, paraprofessionals, custodial staff, and other student support providers.

- *Deferrals:* The State budget for fiscal year 2020-21 deferred approximately $1.9 billion in K-12 apportionments in fiscal year 2019-20, growing to more than $11 billion in fiscal year 2020-21. The 2021-22 Budget eliminates in its entirety all K-12 deferrals in fiscal year 2021-22.

- *Universal Transitional Kindergarten:* The 2021-22 Budget includes a series of provisions intended to incrementally establish a universal transitional kindergarten for four-year-old children. Full implementation is expected by fiscal year 2025-26. Local educational agencies will be able to use fiscal year 2021-22 for planning and infrastructure development. The 2021-22 Budget indicates that the costs to the State general fund of the plan are projected to be approximately $600 million in fiscal year 2022-23, growing to approximately $2.7 billion in fiscal year 2025-26. The 2021-22 Budget includes $200 million in one-time Proposition 98 funding for planning and implementation grants for all local educational agencies and $100 million in one-time Proposition 98 funding to train and increase the number of early childhood educators. To build on and enhance the quality of the existing transitional kindergarten program, the 2021-22 Budget also proposes new ongoing Proposition 98 funding beginning in fiscal year 2022-23 to provide one additional certificated or classified staff person in each transitional kindergarten classroom, reducing adult-to-child ratios from 1:24 to 1:12.

- *Student Supports:* $3 billion, available over several years, to expand and strengthen the implementation and use of community school models in communities with high levels of poverty. Community schools typically integrate health, mental health and other services for students and families and provide these services directly on school campuses. In addition, the 2021-22 Budget provides $547.5 million in one-time Proposition 98 funding to assist high school students, particularly those that are eligible for free and/or reduced priced meals, English learners or foster youth, to graduate having completed certain classes required for admission to the California State University and University of California systems.

- *County Offices of Education:* In recognition of the disproportionate impact of the COVID-19 pandemic on youth in foster care, the 2021-22 Budget provides $30 million in one-time Proposition 98 funding to county offices of education to work with local partners to coordinate and provide direct services to these students.

- *Expanded Learning Time:* $1.8 billion of Proposition 98 funding as part of a multi-year plan to implement expanded-day, full-year instruction and enrichment for all elementary school students, with a focus on local educational agencies with the highest concentrations of low-income students, English language learners, and youth in foster care. Pursuant to this plan, all local educational agencies will receive funding for expanded learning opportunities based on their number of low-income students, English language learners, and youth in foster care, with local educational agencies with the highest concentrations of these students receiving a higher funding rate. All local educational agencies will be required to offer expanded learning opportunities to the students generating the funding, with the local educational agencies receiving the higher funding rate required to offer expanded learning opportunities to all students. Students will have access to no-cost after school and summer programs, which when combined with regular instructional time, is expected to provide these students with the opportunity for nine hours of developmentally appropriate academics and enrichment activities per instructional day and for six weeks each summer. Additionally, these programs will be required to maintain adult-to-student ratios of no less than 1:10 for Transitional Kindergarten and Kindergarten students and 1:20 for students in first through sixth grades.

- *Educator Preparation, Retention and Training:* $2.9 billion to support a variety of initiatives intended to further expand the State's educator preparation and training infrastructure, including meeting the needs of early childhood educators.

- *Nutrition:* $54 million in additional Proposition 98 funding to reimburse all meals served to students, including those who would not normally qualify for reimbursement under the State's existing meal program. Beginning in fiscal year 2022-23, all public schools will be required to provide two free meals per day to any student who requests one, regardless of income eligibility. Further, all schools eligible for the federal universal meals provision program will be required to apply for it, and the State will cover any remaining unreimbursed costs up to the federal free per-meal rate, at an estimated annual cost of $650 million in Proposition 98 funding. Additionally, the 2021-22 Budget provides $150 million in one-time

Proposition 98 funding for school districts to upgrade kitchen infrastructure and equipment, and to provide training to food service employees.

- *Remote Learning:* The 2021-22 Budget requires that all districts return to full-time in-person instruction for the 2021-22 school year. Consistent with all school years prior to fiscal year 2020-21, this mode of instruction will be the default for all students, and generally one of only two ways in which local educational agencies can earn State apportionment funding in fiscal year 2021-22. However, to give families a high-quality option for non-classroom based instruction, and to provide local educational agencies with an option to generate state funding by serving students outside the classroom in response to parent requests, the Budget requires school districts and county offices of education to provide students with an independent study option and includes a series of improvements to the State's existing independent study programs.

- *Special Education:* $1.7 billion to invest in and improve instruction and services for students with disabilities to provide, among other things, learning recovery support, an increase in the State-wide base funding rate for special education funding, a 4.05% COLA to State special education funding, and early intervention services for preschool-aged children.

- *Career Technical Education (CTE):* An increase of $150 million in ongoing Proposition 98 funding to augment opportunities for local educational agencies to participate in the CTE Incentive Grant Program. The 2021-22 Budget also provides an increase of $86.4 million in one-time Proposition 98 funding for CTE regional occupational centers or programs operated by joint powers authorities to address costs associated with the COVID-19 pandemic.

For additional information regarding the 2021-22 Budget, see the DOF and LAO websites at www.dof.ca.gov and www.lao.ca.gov. However, the information presented on such websites is not incorporated herein by reference.

Assembly Bill 86. On March 4, 2021, the Governor signed into law Assembly Bill 86 ("AB 86"), urgency legislation which provided approximately $6.6 billion to accelerate the return of in-person school instruction and expand student support. Specifically, AB 86 provided $2 billion for in-person instruction grants to local educational agencies (with the exception of non-classroom based charter schools and independent study programs) that can be used for, among other things, personal protective equipment, ventilation upgrades and COVID-19 testing. To qualify for the funding, local educational agencies were required to offer in-person instruction for Kindergarten through second grade, and all grade levels for high-needs students, by March 31, 2021, losing 1% of eligible funds for every day thereafter if they did not. Schools in the Blueprint's red, orange or yellow tiers were required to offer in-person instruction to all elementary grades and at least one middle or high school grade or risk losing the same amount of funding. Local educational agencies forfeited eligibility for all funding if they did not resume in-person instruction by May 15, 2021. Funding will be allocated proportionally on the basis of LCFF funding entitlements, determined as of the fiscal year 2020-21 second principal apportionment certification.

The remaining $4.6 billion was allocated for supplemental instruction and support for social and emotional well-being. Schools will be able to use the funds for, among other things, providing more instructional time (including summer school), tutoring, learning recovery programs, mental health services, access to school meal programs, programs to address pupil trauma and supports for credit-deficient students. Funding will be allocated proportionally on the basis of LCFF funding entitlements, determined as of the fiscal year 2020-21 second principal apportionment certification. Local educational agencies will also receive an additional $1,000 for each homeless pupil enrolled in the 2020-21 fiscal year.

AB 86 also codified several State programs that support the safe re-opening of schools, including (i) setting aside 10% of available vaccines for education workers, (ii) COVID-19-related data reporting requirements, and (iii) additional funding for the State's "Safe Schools Team," which provides technical assistance and oversight to schools that experience COVID-19 outbreaks.

Proposed 2022-23 State Budget. On January 10, 2022, the Governor released his proposed State budget for fiscal year 2022-23 (the "Proposed 2022-23 Budget"). The following information is drawn from the DOF and LAO overviews of the Proposed 2022-23 Budget.

The Proposed 2022-23 Budget reports that, since the passage of the prior year's budgetary legislation, the State's economy has continued to recover from the recession occasioned by the COVID-19 pandemic. Before accounting for certain required transfers (such as those to the BSA), State revenues are higher than the projections included in the 2021-22 Budget by almost $28.7 billion over a three-year span from 2020-21 through 2022-23. The Proposed 2022-23 Budget attributes this increase to four main factors: (1) a more robust economic recovery, (2) a greater share of wage gains going to high-wage sectors, (3) a stronger-than-forecast stock market, and (4) higher inflation. The Proposed 2022-23 Budget identifies several risk factors that could affect the current economic and revenue forecasts, including the impact of the COVID-19 Omicron variant or other potential future COVID-19 variants, persistent supply chain issues, increased inflation, stock market volatility and the lack of affordable housing.

For fiscal year 2021-22, the Proposed 2022-23 Budget projects total general fund revenues and transfers of $196.7 billion and authorizes expenditures of $210 billion. The State is projected to end the 2021-22 fiscal year with total reserves of $47.4 billion, including $20.5 billion in the traditional general fund reserve, $19.3 billion in the BSA, $6.7 billion in the PSSSA and $900 million in the Safety Net Reserve Fund. For fiscal year 2022-23, the Proposed 2022-23 Budget projects total general fund revenues and transfers of $195.7 billion and authorizes expenditures of $213 billion. The State is projected to end the 2022-23 fiscal year with total reserves of $34.6 billion, including $3.1 billion in the traditional general fund reserve, $20.9 billion in the BSA, $9.7 billion in the PSSSA and $900 million in the Safety Net Reserve Fund. The projected balance in the PSSSA at the conclusion of fiscal year 2021-22 will trigger school district reserve caps in fiscal year 2022-23. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2" herein.

The upward revisions of State general fund revenues results in significant increases to the Proposition 98 minimum funding guarantee. Proposition 98 funding for K-14 school districts for fiscal year 2022-23 is set at $102 billion (including $73.1 billion from the State general fund and $28.9 billion from other sources), an increase of $8.2 billion (or 8.8%) from the level set by the 2021-22 Budget. The Proposed 2022-23 Budget projects that Test 1 will be in effect in fiscal year 2022-23, as it has been in the prior two fiscal years. To accommodate expected enrollment increases related to the expansion of transition kindergarten (as described more fully below), the Proposed 2022-23 Budget would rebench the Test 1 percentage of State revenues allocated to education.

As a result of increased revenues, the Proposed 2022-23 Budget would also make certain retroactive adjustments to the minimum funding guarantee in fiscal years 2020-21 and 2021-22, setting them at $95.9 billion and $99.1 billion, respectively. Together with the funding level for fiscal year 2022-23, this represents a three-year increase in the guarantee of $16.1 billion over the level included in the 2021-22 Budget.

The Proposed 2022-23 Budget would set total funding for K-12 education at $119 billion, including $70.5 billion from the State general fund and $48.5 billion from other sources. K-12 per-pupil funding would total $20,855 from all sources, including $15,261 from Proposition 98 sources. Other significant features relating to K-12 school district funding include the following:

- *Local Control Funding Formula*: The Proposed 2022-23 Budget funds a COLA of 5.33% to LCFF apportionments for K-12 school districts and county offices of education. The Proposed 2022-23 Budget acknowledges that demographic trends which existed prior to the COVID-19 pandemic have been exacerbated over the past two fiscal years. To allow K-12 school districts to adjust to enrollment-related funding declines and minimize the impacts of single-year drops in enrollment, the Proposed Budget would amend the LCFF calculation to consider the greater of a school district's current year, prior year or average of three prior years' ADA. The Proposed 2022-23 Budget also indicates that the administration intends to engage in outreach and discussions with interested parties to explore options for providing declining enrollment protections to charter schools. Ongoing costs associated with these funding changes are estimated to be approximately $1.2 billion in Proposition 98 funds.

- *Categorical Programs:* An increase of $295 million in ongoing Proposition 98 funding to provide a 5.33% COLA for categorical programs that remain outside the LCFF.

- *Universal Transitional Kindergarten*: $639.2 million to expand eligibility for transitional kindergarten to include all children turning five years old between September 2 and February 2, beginning in the 2022-23 fiscal year. These funds will increase the Proposition 98 minimum guarantee through a rebenching process, as described above. Additionally, the Proposed 2022-23 Budget includes $383 million in Proposition 98 funding to add one additional certificated or classified employee to every transitional kindergarten class, which is expected to reduce student-to-adult ratios to more closely align with the State's preschool program.

- *Literacy*: The Proposed Budget provides a series of measures to provide access to literacy support systems, including (i) $500 million in one-time Proposition 98 funding for grants to high-needs schools to train and hire literacy coaches and reading specialists, and (ii) $200 million in one-time Proposition 98 funding to enable local educational agencies to create and expand multi-lingual school or classroom libraries.

- *Educator Preparation, Retention and Training:* $54.4 million in Proposition 98 funding and other State funds to continue to support a variety of initiatives intended to further expand the State's educator preparation and training infrastructure.

- *Expanded Learning Time:* $3.4 billion in ongoing Proposition 98 funding to continue funding a multi-year plan to implement expanded-day, full-year instruction and enrichment for all elementary school students. The Proposed 2022-23 Budget also includes $937 million in one-time Proposition 98 funding to support expanded learning opportunities infrastructure, with a focus on integrating arts and music programming into enrichment opportunities for students.

- *Special Education:* $500 million to increase in the State-wide base funding rate for special education funding.

- *College and Career Pathways*: $1.5 billion in one-time Proposition 98 funding, over four years, to support the development of college and career pathways for high schoolers focused on technology (including computer science, green technology and engineering), health care, education and climate-related fields. Additionally, the Proposed 2022-23 Budget includes

$500 million in one-time Proposition 98 funding, also available over four years, to strengthen and expand student access and participation in dual enrollment opportunities that are also coupled with student advising and support services. These funds are intended to complement $45 million in higher education funding for pathways and partnerships for STEM, education and health care career preparation.

- *Transportation*: $1.5 billion in one-time Proposition 98 funding, available over three years, to support school transportation programs with a focus on greening school bus fleets. These funds would include grants of (i) $500,000 for local educational agencies with high concentrations of low-income, foster youth and English-learning students, and (ii) $500,000 for local educational agencies to acquire electric school buses and associated infrastructure.

- *Nutrition:* $596 million in additional Proposition 98 funding to build on prior budgetary legislation to create universal access to subsidized school meals. Additionally, the Proposed 2022-23 Budget provides $450 million in additional, one-time Proposition 98 funding to upgrade school kitchen infrastructure and equipment to incorporate fresh, minimally-processed, California-grown foods in school meals. Finally, the Proposed 2022-23 Budget provides an additional $30 million in one-time Proposition 98 funding to support a farm-to-school program which connects local producers and school food buyers, increases food education opportunities at schools, gardens and farms, and engages schools and students with the agricultural community.

- *Facilities:* $1.4 billion in State general obligation bond funding to support school construction projects. This represents the final installment available to K-12 school districts under Proposition 51. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 51" herein. The Proposed 2022-23 Budget also provides $1.3 billion in one-time State general funds in fiscal year 2022-23, and $925 million of such funds in 2023-24, to support new construction and modernization projects through the State's school facility program. Finally, the Proposed 2022-23 Budget includes $30 million in ongoing Proposition 98 funding to support eligible facilities costs for the Charter School Facility Grant Program.

For additional information regarding the Proposed 2022-23 Budget, see the DOF and LAO websites at www.dof.ca.gov and www.lao.ca.gov. However, the information presented on such websites is not incorporated herein by reference.

Future Actions and Events. The District cannot predict what additional actions will be taken in the future by the State legislature and the Governor to address changing State revenues and expenditures. The District also cannot predict the impact such actions will have on State revenues available in the current or future years for education. The State budget will be affected by national and State economic conditions and other factors over which the District will have no control. Certain actions or results could produce a significant shortfall of revenue and cash, and could consequently impair the State's ability to fund schools. The COVID-19 pandemic has already resulted in significant negative economic effects at State and federal levels, and additional negative economic effects are possible, each of which could negatively impact anticipated State revenue levels. In addition, the pandemic could also result in higher State expenditures, of both a direct nature (such as those related to managing the outbreak) and an indirect nature (such as higher public usage of need-based programs resulting from unemployment or disability). See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein. State budget shortfalls in future fiscal years may also have an adverse financial impact on the financial condition of the District. However, the obligation to levy *ad valorem* property taxes upon all taxable property within the District for the payment of principal of and interest on the Bonds would not be impaired.

District Budgets and County Oversight

State Budgeting Requirements. The District is required by provisions of the Education Code to maintain a balanced budget each year, in which the sum of expenditures and the ending fund balance cannot exceed the sum of revenues and the carry-over fund balance from the previous year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. The budget process for school districts was substantially amended by Assembly Bill 1200 ("AB 1200"), which became State law on October 14, 1991. Portions of AB 1200 are summarized below. Additional amendments to the budget process were made by Assembly Bill 2585, effective as of September 9, 2014, including the elimination of the dual budget cycle option for school districts. All school districts must now be on a single budget cycle.

School districts must adopt a budget on or before July 1 of each year. The budget must be submitted to the county superintendent within five days of adoption or by July 1, whichever occurs first. The county superintendent will examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance, and will determine if the budget allows the district to meet its current obligations, if the budget is consistent with a financial plan that will enable the district to meet its multi-year financial commitments, whether the budget includes the expenditures necessary to implement a local control and accountability plan, and whether the budget's ending fund balance exceeds the minimum recommended reserve for economic uncertainties.

On or before September 15, the county superintendent will approve, conditionally approve or disapprove the adopted budget for each school district. Budgets will be disapproved if they fail the above standards. The district board must be notified by September 15 of the county superintendent's recommendations for revision and reasons for the recommendations. The county superintendent may assign a fiscal advisor or appoint a committee to examine and comment on the superintendent's recommendations. The committee must report its findings no later than September 20. Any recommendations made by the county superintendent must be made available by the district for public inspection. No later than October 22, the county superintendent must notify the State Superintendent of all school districts whose budget may be disapproved.

For districts whose budgets have been disapproved, the district must revise and readopt its budget by October 8, reflecting changes in projected income and expense since July 1, including responding to the county superintendent's recommendations. The county superintendent must determine if the budget conforms with the standards and criteria applicable to final district budgets and not later than October 8, will approve or disapprove the revised budgets. If the budget is disapproved, the county superintendent will call for the formation of a budget review committee pursuant to Education Code Section 42127.1. No later than October 8, the county superintendent must notify the State Superintendent of all school districts whose budget has been disapproved. Until a district's budget is approved, the district will operate on the lesser of its proposed budget for the current fiscal year or the last budget adopted and reviewed for the prior fiscal year.

Interim Financial Reports. Under the provisions of AB 1200, each school district is required to file interim certifications with the county office of education as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal years. The county office of education reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A negative certification is assigned to any school district that will be unable to meet its financial obligations for the remainder of the fiscal year or subsequent fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

For fiscal years 2018-19 through 2019-20, as well as the first interim report for fiscal year 2020-21, the District reported, and the County Office of Education accepted, negative certifications on the interim financial reports submitted for such years. The District reported, and the County Office of Education accepted, qualified certifications on the second interim report for fiscal year 2020-21 and the first interim financial report in fiscal year 2021-22.

For school districts under fiscal distress, the county superintendent is authorized to take a number of actions to ensure that the school district meets its financial obligations, including budget revisions. However, the county superintendent is not authorized to approve any diversion of revenue from *ad valorem* taxes levied to pay debt service on district general obligation bonds. A school district that becomes insolvent, may, upon the approval of a fiscal plan by the county superintendent, request an emergency appropriation from the State, in which case the county superintendent, the Superintendent of Public Instruction and the president of the State board or the president's designee will appoint a trustee at the direction of the county superintendent to serve the school district until it has adequate fiscal systems and controls in place. In connection with appointing such a trustee, some or all of the legislative powers of the governing board of such a school district can be suspended until the district achieve fiscal stability.

The District's current Fiscal Recovery Plan does not project the need for an emergency apportionment in fiscal year 2021-22. However, on-going reductions of $26.2 million are projected to be required in order to balance the District's budget, meet the minimum required reserve levels and maintain fiscal solvency. The District can make no representation that an emergency apportionment will not be required in future fiscal years.

Disapproval of Fiscal Year 2018-19 Budget and Initial County Oversight. By letter dated August 22, 2018, the County Office of Education disapproved the District's fiscal year 2018-19 adopted budget, citing concerns regarding the District's on-going structural deficit. The County Office of Education disapproved the District's revised budget for that year on October 11, 2018. Pursuant to Education Code Section 42127.6(e), the Sacramento County Superintendent of Schools (the "County Superintendent") was authorized to implement increased oversight procedures, including (i) developing and imposing budget revisions to enable the District to meet its financial obligations, (ii) staying and rescinding any actions by the District determined to be inconsistent with meeting the District's financial obligations, (iii) assist in the development of a multi-year financial plan, (iv) assist in the development of the following fiscal year's budget, and (v) the assignment of a fiscal advisor (the "Fiscal Advisor") to assist the District develop a balanced budget. The District's subsequent adopted budgets for fiscal years 2019-20 and 2020-21 were similarly disapproved, with the County Office of Education citing in each instance ongoing concerns regarding the structural deficit, projected negative ending fund balances, and projected failures to maintain minimum general fund reserves. The Fiscal Advisor continues to be in place, and, as a result of conditionally approving the District's current budget, the County Superintendent continues to be authorized to implement the increased oversight procedures authorized by Education Code 42127.6(e). See "—Conditional Approval of Fiscal Year 2021-22 Budget" below.

Conditional Approval of Fiscal Year 2021-22 Budget. By letter dated September 15, 2021, the County Office of Education conditionally approved the District's adopted budget for Fiscal Year 2021-22 (the "2021-22 District Budget"). The County Office of Education concluded that the 2021-22 District Budget did not provide adequate assurance that the District was a going concern and could meet its future obligations. The County Office of Education noted that the 2021-22 District Budget projected a significant drop in funded ADA in fiscal year 2021-22, as result of the expiration of the hold-harmless provisions instituted by State budgetary legislation in response to the COVID-19 pandemic, with continuing projected decreases in fiscal years 2022-23 and 2023-24. Coupled with projected increases in ongoing costs, the unrestricted general fund balance was projected to decrease by $6.7 million in fiscal year 2021-22, and by $18.2 million and $24.9 million in fiscal years 2022-23 and 2023-24, respectively. Recognizing that the District required additional time to identify measures to eliminate the structural deficit, the County Office of Education issued a conditional approval in lieu of disapproving the 2021-22 District Budget, with a requirement that the District submit a board-approved financial plan that would enable the District to meet its future obligations, including (i) identifying areas of overstaffing and aligning staffing with enrollment and associated revenues, (ii) identifying areas of significant cost growth and strategies to reduce them, and (iii) identifying additional cost savings to eliminate the structural deficit over the multi-year forecast period. This financial plan was required to be delivered no later than December 15, 2021.

First Interim Report for Fiscal Year 2021-22 and Fiscal Recovery Plan. On December 16, 2021, the District Board approved the 2021-22 First Interim. The 2021-22 First Interim projected District general fund revenues of $711.3 million (an increase of $152.1 million from the 2021-22 District Budget) and expenditures of $715.7 million (an increase of $125.8 million from the 2021-22 District Budget). In particular, federal revenues increased approximately $132 million from the prior level, while the most significant increases in expenditures were on books and supplies (an increase of $48.6 million from the prior level) and other services and operating expenses (an increase of $51.8 million from the prior level). The 2021-22 First Interim reflected the major assumptions built into the State budget for the current year. See "—State Budget Measures" herein.

The 2021-22 First Interim projected a current-year operating deficit of $2.35 million. For fiscal years 2022-23 and 2023-24, the 2021-21 First Interim projected deficits of $19.5 million and $26.2 million, respectively. The District was projected to satisfy the minimum required general fund reserve level of 2% in all three years. The projected deficits are primarily due to declining enrollment, and funding levels included in the 2021-22 First Interim do not reflect any increased costs from any bargaining unit settlement that the District might reach. See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT – Bargaining Units" herein.

Finally, the 2021-22 First Interim continued to include a matrix showing the progress the District has made in addressing findings made by FCMAT. See "—FCMAT Fiscal Health Risk Analysis" herein. As of the date of the 2021-22 First Interim, the District had reported that it had addressed 34 of FCMAT's recommendations, with 26 findings left to be fully addressed.

Concurrently with the 2021-22 First Interim, the District Board approved a revised Fiscal Recovery Plan to address the conditional approval of the current year budget. See "—Conditional Approval of Fiscal Year 2021-22 Budget" herein. The Fiscal Recovery Plan reported that, although an emergency State apportionment is not projected to be required in fiscal year 2021-22, on-going reductions of $26.2 million would be required in order to balance the District's budget, meet the minimum required reserve levels and maintain fiscal solvency. The District projects having a positive cash balance through June of 2024, however, due to deficit spending, cash balances are projected to decline. The Fiscal Recovery Plan includes the following proposed revenue and expenditure measures:

1. Approve non-negotiated staffing reductions to align with enrollment declines, as well as shifting certain one-time expenses to restricted sources, which would be effective July 1, 2022 ($7.9 million in projected savings).

2. Reserve one-time unrestricted general fund savings resulting from unexpended budget categories ($14.2 million in projected savings).

3. Apply any additional unrestricted general funds provided by the adopted State budget for fiscal year 2022-23 to the deficit, and refrain from allocating any such funds to expenses until the deficit is eliminated.

4. Implement budgetary measures requiring negotiation with the District's bargaining units, including reducing District contributions to health, visions and dental benefits (approximately $43.1 million in projected savings), as well as a 1% salary reduction and eliminating one furlough day.

5. Revisit central office and school site staffing reductions, as needed, to address the deficit ($14.1 million in projected savings).

No representation can be made that the proposed expenditure reductions and revenues measures in the Fiscal Recovery Plan can be achieved.

Second Interim Report for Fiscal Year 2021-22. [TO COME].

Recent Financial Trends. The on the next page summarizes the District's adopted general fund budgets for fiscal years 2018-19 through 2021-22, ending results for fiscal years 2017-18 through 2020-21, and projected results for fiscal year 2021-22.

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GENERAL FUND BUDGETING
Fiscal Years 2018-19 through 2021-22
Sacramento City Unified School District

	Fiscal Year 2018-19		Fiscal Year 2019-20		Fiscal Year 2020-21		Fiscal Year 2021-22	
REVENUES	**Budgeted**[1]	**Ending**[1]	**Budgeted**[1]	**Ending**[1]	**Budgeted**[1]	**Ending**[1]	**Budgeted**[2]	**Projected**[3]
LCFF	$398,504,903	$398,672,584	$411,797,231	$413,709,116	$412,231,565	$412,682,736	$432,750,059	
Federal	53,970,361	47,850,158	66,583,550	51,917,179	116,834,764	106,543,983	46,193,654	
Other state	67,215,792	91,644,448	72,319,786	78,372,218	75,048,088	99,545,932	73,939,718	
Other local	6,694,121	11,661,233	9,090,755	9,950,079	9,685,814	7,979,528	6,385,645	
Total Revenues	526,385,177	549,828,423	559,791,322	553,948,592	613,800,231	626,752,179	559,269,075	
EXPENDITURES								
Current								
Certificates salaries	210,175,812	211,749,238	222,800,621	209,808,827	215,532,888	213,345,658	225,805,852	
Classified salaries	66,138,347	63,096,658	62,778,941	60,163,620	58,460,874	62,484,309	61,720,315	
Employee benefits	172,109,818	186,303,443	177,606,806	175,948,151	181,174,974	177,007,077	189,329,145	
Books and supplies	22,899,370	14,459,073	41,196,691	11,145,790	101,259,537	56,495,308	29,444,199	
Contract services and operating expenditures	82,011,585	70,305,279	75,194,802	65,548,240	84,007,765	76,546,897	82,045,873	
Other outgo	--	689,233	471,000	1,150,697	1,100,000	1,265,463	1,150,000	
Transfers of indirect costs	--	--	--	--	--	--	(1,300,180)	
Capital outlay	5,328,453	6,855,740	627,792	8,361,223	484,435	4,423,302	1,781,522	
Debt service								
Principal retirement	2,626,713	31,643	10,300	2,820	--	--	--	
Interest	2,378,333	808	--	--	--	--	--	
Total Expenditures	563,668,431	553,491,115	580,686,953	532,129,368	642,020,473	591,568,014	589,976,725	
(Deficiency) excess of revenues (under) over expenditures	(37,283,254)	(3,662,692)	(20,895,631)	21,819,224	(28,220,242)	35,184,165	(30,707,650)	
Other financing sources (uses)								
Transfers in	4,208,003	3,850,573	4,022,539	3,598,304	3,798,264	3,181,213	2,316,301	
Transfers out	(2,875,207)	(1,719,449)	(1,833,785)	(2,698,262)	(1,981,864)	(5,507,272)	(266,000)	
Proceeds from the sale of land/buildings	--	1,360,162	--	--	--	--	--	
Other Financing Sources (Uses)	1,332,796	3,491,286	2,188,754	900,042	1,816,400	(2,326,059)	2,050,301	
Net Change in Fund Balances	(35,950,458)	(171,406)	(18,706,877)	22,719,266	(26,403,842)	32,858,106	(28,657,349)	
Fund Balances – July 1	70,500,751	70,500,751	70,329,345	70,329,345	93,048,611	93,048,611	125,906,717	
Fund Balances – June 30	$34,550,293	$70,329,345	$51,622,468	$93,048,611	$66,644,769	$125,906,717	$97,249,369	

(1) From the District's audited financial statements in each fiscal year.
(2) Reflects the District's original adopted budget for fiscal year 2021-22, approved on June 24, 2021.
(3) From the District's second interim financial report for fiscal year 2021-22, approved on March __, 2022.
Source: Sacramento City Unified School District.

FCMAT Fiscal Health Risk Analysis

Following the disapproval of its 2018-19 budget, in September 2018 the District entered into an agreement for FCMAT to conduct a fiscal health risk analysis (the "FHRA") of the District. The FRHA is a metrics-based scorecard tool developed by FCMAT to evaluate a school district's fiscal health and risk of insolvency, and is composed of a series of questions in 20 specific areas. The FRHA assigns a total score to the participating district, with 100% being the highest total risk that can be scored. Not all questions within each section carry equal weight; some areas carry a higher risk and are weighted more heavily towards the total score. The District's FHRA also involved a one-day visit by FCMAT to conduct interviews, collect data and review documents. FCMAT issued a report of its conclusions (the "FCMAT Risk Analysis") dated December 12, 2018.

The District's total FRHA score was 44.8%, indicating a high probability of fiscal insolvency in the near future based on the topics covered by the FCMAT Risk Analysis. FCMAT recommended that the District take immediate action to avoid further erosion of the District's reserves. FCMAT identified several signs of fiscal distress for the District, including deficit spending, substantial reductions in fund balance, inadequate reserve levels, approval of a bargaining agreement beyond cost-of-living adjustments, large increases in contributions to restricted programs (especially in special education), lack of a strong position control system, and leadership issues.

The full FCMAT Risk Analysis is available at http://www.fcmat.org/, however the information presented on such website is not incorporated herein by any reference. In response to the FCMAT Risk Analysis, the District established its Fiscal Transparency and Accountability Committee to review the District's budget based on District priorities and goals, review and advise on budget versus actual expenditure variances, and evaluate the budget based on student performance and outcome indicators. This committee consists of three members of the Board and began meeting regularly in February 2019.

Although FCMAT's oversight and review of the District ended after the Fiscal Risk Analysis was presented to the Board, the District and FCMAT entered into an agreement for FCMAT to review the District's budget and develop independent multiyear financial projections and cash flow analysis for 2019-20 and the two subsequent fiscal years, to determine whether the District will need an emergency appropriation from the State. FCMAT issued a set of recommendations to the District and found that, without substantial corrective action to the District budget, an emergency appropriation from the State would be likely necessary in fiscal year 2021-22. The District does not project the need for such an emergency appropriation in the current fiscal year. The District's interim financial reports include a matrix showing the District's self-reported progress in addressing findings made by FCMAT. See "—District Budgets and County Oversight – *First Interim Report for Fiscal Year 2021-22 and Fiscal Recovery Plan*" herein.

State Audit

The California Joint Legislative Audit Committee directed that a California State Auditor conduct a performance audit (the "State Audit") of the District's finances for the fiscal year period of 2013-14 through 2019-20 and identify causes of the District's fiscal distress. The State Audit was released in December 2019, finding that the District failed to take sufficient action to control its costs in three main areas—teacher salaries, employee benefits, and special education. The State Audit found that the District (i) increased its spending by $31 million annually when it approved a new labor contract with its teachers union in 2017, despite warnings from the County Office of Education that this agreement was potentially unaffordable, (ii) failed to control the costs of its employee benefits, which increased by 52% from fiscal years 2013–14 through 2017–18, and (iii) lacked clear policies to guide staff on appropriate expenditures for special education, limiting its ability to control such costs.

To address the District's fiscal issues as of December 2019, the State Audit recommended that the District (i) adopt a detailed plan to resolve its fiscal crisis, (ii) revise its multiyear projections, with at least quarterly updates, until sufficient budgetary measures could be implemented to eliminate the structure deficit, (iii) adopt a multiyear projection methodology, with assumptions and rationale used to estimate changes in salaries, benefits, contributions, and LCFF revenue, and (iv) before it imposes an agreement on its teachers union or accepts state assistance, publicly disclose the likely effects that such actions will have on the District's students, faculty, and the community, and its plans to address these effects. The State Audit also recommended that the District (i) develop a long-term funding plan to address its retiree health benefits liability, (ii) adopt a policy that guides staff on steps they should take to ensure that special education expenditures are cost-effective, (iii) annually apply for available state funding for its extraordinary special education costs, (iv) develop and adopt a succession plan that ensures that it has staff who have the training and knowledge necessary to assume critical roles in the case of turnover, and (v) develop effective employee orientation programs, including mentorship.

By letter dated November 14, 2019, the District responded to the State Audit and confirmed that its findings ultimately align with those of the District, namely that the primary solutions to the District's budget imbalance exist through negotiations with its labor partners and recognized that such relationship has not been productive or collaborative for a number of years.

The full State Audit is available at https://www.bsa.ca.gov/pdfs/reports/2019-108.pdf, however the information presented on such website is not incorporated herein by any reference.

Accounting Practices

The accounting policies of the District conform to generally accepted accounting principles and are in accordance with the policies and procedures of the California School Accounting Manual. This manual, according to Education Code Section 4010, is to be followed by all California school districts.

Revenue is recorded on an accrual basis except for taxes allocable to the District, which are considered revenue in the year collections are made and, therefore, are fully reserved. Expenditures are recorded according to receipt of goods and services on an accrual basis. Differences between estimated and actual accounts receivable and payable, as of the beginning of the year, are reflected as adjustments to the fund balance.

Financial Statements

The District's general fund finances the legally authorized activities of the District for which restricted funds are not provided. General fund revenues are derived from such sources as State school fund apportionments, taxes, use of money and property, and aid from other governmental agencies. Audited financial statements for the District for the fiscal year ended June 30, 2021, and prior fiscal years are on file with the District and available for public inspection at the Office of the Chief Business and Operations Officer, 5735 47th Avenue, Sacramento, California 95824, telephone: (916) 643-4700.

The table on the following page summarizes the District's audited statement of revenues, expenditures and fund balances for fiscal years 2016-17 through 2020-21.

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
Fiscal Years 2016-17 through 2020-21
Sacramento City Unified School District

	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
REVENUES					
Local Control Funding Formula (LCFF)					
State apportionment	$283,664,516	$287,546,461	$307,178,947	$313,649,770	$307,220,871
Local sources	79,238,343	85,807,376	91,493,637	100,059,346	105,461,865
Total LCFF	362,902,859	373,353,837	398,672,584	413,709,116	412,682,736
Federal	41,219,643	49,249,342	47,850,158	51,917,179	106,543,983
Other state	83,134,267	70,050,430	91,644,448	78,372,218	99,545,932
Other local	10,843,677	11,881,019	11,661,233	9,950,079	7,979,528
Total Revenues	498,100,446	504,534,628	549,828,423	553,948,592	626,752,179
EXPENDITURES					
Current					
Certificates salaries	192,501,260	196,143,370	211,749,238	209,808,827	213,345,658
Classified salaries	58,343,622	63,562,086	63,096,658	60,163,620	62,484,309
Employee benefits	141,343,139	160,839,811	186,303,443	175,948,151	177,007,077
Books and supplies	12,897,800	19,147,391	14,459,073	11,145,790	56,495,308
Contract services and operating expenditures	87,290,180	71,049,494	70,305,279	65,548,240	76,546,897
Other outgo	216,459	659,827	689,233	1,150,697	1,265,463
Capital outlay	23,010,286	2,202,829	6,855,740	8,361,223	4,423,302
Debt service					
Principal retirement	65,426	2,218,576	31,643	2,820	--
Interest	2,785	2,185,174	808	--	--
Total Expenditures	515,670,957	518,008,558	553,491,115	532,129,368	591,568,014
(Deficiency) excess of revenues (under) over expenditures	(17,570,511)	(13,473,930)	(3,662,692)	21,819,224	35,184,165
Other financing sources (uses)					
Transfers in	3,126,985	3,755,901	3,850,573	3,598,304	3,181,213
Transfers out	(2,022,282)	(1,248,027)	(1,719,449)	(2,698,262)	(5,507,272)
Proceeds from the sale of land/buildings	--	--	1,360,162	--	--
Other Financing Sources (Uses)	1,104,703	2,507,874	3,491,286	900,042	(2,326,059)
Net Change in Fund Balances	(16,465,808)	(10,966,056)	(171,406)	22,719,266	32,858,106
Fund Balances – July 1	97,932,615	81,466,807	70,500,751	70,329,345	93,048,611
Fund Balances – June 30	$81,466,807	$70,500,751	$70,329,345	$93,048,611	$125,906,717

Source: Sacramento City Unified School District.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

The information in this section concerning the operations of the District and the District's finances are provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of and interest on the Bonds is payable from the general fund of the District. The Bonds are payable only from the revenues generated by an ad valorem *property tax levied by the County for the payment thereof. See "THE BONDS – Security and Sources of Payment" herein.*

Introduction

The District is located in the County and spans 70 square miles. The District was established in 1854 and is the 13th largest school district in the State, as measured by student enrollment. The District provides educational services to approximately 350,000 residents in and around the City. The District operates 42 elementary schools for grades K-6, seven K-8 schools, six middle schools for grades seven through eight, two middle/high schools for grades seven through twelve, seven comprehensive high schools for grades nine through twelve, three alternative schools, two special education centers, two adult education centers, 15 charter schools (including five dependent charter schools) and 42 children's centers/preschools. For fiscal year 2021-22, the District's funded ADA is projected to be _____ students and enrollment is projected to be ___ students. Taxable property within the District has a fiscal year 2021-22 total assessed valuation of $42,389,941,073. The District's actual ADA and enrollment, and the assessed valuation of taxable property within the District, may be affected by the ongoing COVID-19 pandemic. See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

Unless otherwise indicated, the following financial, statistical and demographic data has been provided by the District. Additional information concerning the district and copies of the most recent and subsequent audited financial reports of the District may be obtained by contacting: Sacramento City Unified School District, 5735 47th Avenue, Sacramento, California 95824, Attention: Chief Business & Operations Officer.

Administration

The District is governed by a seven-member Board of Education, the members of which are elected by trustee areas to serve four-year terms. Elections for positions to the Board are held every two years, alternating between three and four available positions. Current members of the Board, together with their offices and the date each member's term expires, are listed below:

BOARD OF EDUCATION
Sacramento City Unified School District

Board Member	Office	Term Expires
Christina Pritchett	President	December, 2024
Leticia Garcia	First Vice President	December, 2022
Chinua Rhodes	Second Vice President	December, 2024
Lisa Murawski	Member	December, 2022
Lavinia Grace Phillips	Member	December, 2024
Jamee Villa	Member	December, 2024
Darrel Woo	Member	December, 2022

Day-to-day management and supervisory responsibilities with respect to District operations currently rest with the Superintendent. Brief biographies of the Superintendent, the Deputy Superintendent and the Chief Business Official follow:

Jorge A. Aguilar, Esq., Superintendent. Mr. Aguilar was appointed Superintendent of the District on July 1, 2017. Prior to serving as Superintendent, Mr. Aguilar served as the Associate Superintendent for Equity and Access at Fresno Unified School District. Mr. Aguilar also previously served as the Association Vice Chancellor for Educational and Community Partnerships, and Special Assistant to the Chancellor, at the University of California, Merced. His other prior positions include serving as a Spanish teacher at Los Angeles Unified School District and as a legislative fellow at the State capital. Mr. Aguilar has over 20 years of experience in education. He earned his Bachelor of Arts degree from the University of California, Berkeley, and a Juris Doctorate degree from Loyola Law School.

Lisa Allen, Deputy Superintendent. Ms. Allen has served as the Deputy Superintendent of the District since 2017. Prior to serving as the Deputy Superintendent, Ms. Allen held various positions within the District, including the Interim Chief of Schools, Assistant Superintendent of Accountability, Administrator of Curriculum and Professional Development, and Director of Multilingual/Multicultural, Equity, Access and Achievement. Prior to serving the District, Ms. Allen held the position of Private School Specialist in both State and Federal Department for 10 years. Ms. Allen earned a Bachelor of Science in Elementary Education from Indiana State University and her Masters of Art in Educational Leadership from California State University, Sacramento. She also holds professional licenses in both Indiana and California; a Professional Clear Administrative Credential and Professional Clear Multiple Subjects Teaching Credential.

Rose Ramos, Chief Business and Operations Officer. Ms. Ramos has served as the Chief Business and Operations Officer of the District since September, 2019. Prior to the District, Ms. Ramos served as the Chief Business Officer of Mt. Diablo Unified School District. She previously served as the Vice-Chancellor of Finance for Los Rios Community College District, Assistant Superintendent of Business Services for Woodland Joint Unified School District and Chief Business Officer of River Delta Unified School District. She also previously served the District as the Director of Accounting. Ms. Ramos earned both her Bachelor of Science in Finance Degree and her Master of Business Administration Degree from California State University at Sacramento.

In the past, District leadership, staffing and turnover have been identified as potential weaknesses by both FCMAT and the State Auditor. See "DISTRICT FINCANCIAL INFORMATION – FCMAT Fiscal Health Risks Analysis" and "DISTRICT FINANCIAL INFORMATION – State Audit." The ability of the District to continue to reform past deficiencies and implement corrective actions will require both the ongoing commitment of the senior staff, as well as their ability to execute such corrective actions. No assurances can be given that the corrective actions described herein will be extended by any subsequent administrative team. Nor can any assurances be given that the District's current administrators will remain in their positions for any certain period of time. To the extent turnover occurs in senior level positions, no assurance can be given that any progress made in the District's fiscal recovery can be sustained.

Labor Relations

The District currently employs ___ full-time equivalent ("FTE") certificated employees and ___ FTE classified employees, as well as ___ management employees. District employees, except management and some part-time employees, are represented by two bargaining units as noted below.

BARGAINING UNITS
Sacramento City Unified School District

Labor Organization	**Contract Expiration Date**
Sacramento City Teachers Association(1)	June 30, 2020
Teamsters Classified Supervisor(2)	June 30, 2020
United Professional Educators (3)	June 30, 2019
Teamsters Union, Local 150(4)	June 30, 2020
Service Employee International Union, Local 1021(5)	June 30, 2017

(1) Represents certificated instructional employees. [Contract status to come].
(2) Represents certain classified employees. [Contract status to come].
(3) Represents certain District employees, including school site principals, assistant principals and coordinators. [Contract status to come].
(4) Represents food process workers, warehouseman and assistants. [Contract status to come].
(5) Represents certain service employees. [Contract status to come].
Source: Sacramento City Unified School District.

[TO BE UPDATED]. Currently, four out of five District labor unions have initiated contract negotiations with the District and formed a labor-management consortium ("LMC") focused on reducing spending on benefits. The LMC is comprised of Service Employee International Union, Local 1021, United Professional Educators, Teamsters Local 150 and Teamsters Classified Supervisor. The Sacramento City Teachers Association has not yet accepted the invitation to join the LMC.

Retirement Programs

The information set forth below regarding the STRS and PERS programs, other than the information provided by the District regarding its annual contributions thereto, has been obtained from publicly available sources which are believed to be reliable but are not guaranteed as to accuracy or completeness, and should not to be construed as a representation by either the District or the Underwriter[s].

STRS. All full-time certificated employees, as well as certain classified employees, are members of the California State Teachers' Retirement System ("STRS"). STRS provides retirement, disability and survivor benefits to plan members and beneficiaries under a defined benefit program (the "STRS Defined Benefit Program"). The STRS Defined Benefit Program is funded through a combination of investment earnings and statutorily set contributions from three sources: employees, employers, and the State. Benefit provisions and contribution amounts are established by State statutes, as legislatively amended from time to time.

Prior to fiscal year 2014-15, and unlike typical defined benefit programs, none of the employee, employer nor State contribution rates to the STRS Defined Benefit Program varied annually to make up funding shortfalls or assess credits for actuarial surpluses. In recent years, the combined employer, employee and State contributions to the STRS Defined Benefit Program have not been sufficient to pay actuarially required amounts. As a result, and due to significant investment losses, the unfunded actuarial liability of the STRS Defined Benefit Program has increased significantly in recent fiscal years. In September 2013, STRS projected that the STRS Defined Benefit Program would be depleted in 31 years assuming existing contribution rates continued, and other significant actuarial assumptions were realized. In an effort to reduce the unfunded actuarial liability of the STRS Defined Benefit Program, the State passed the legislation described below to increase contribution rates.

Prior to July 1, 2014, K-14 school districts were required by such statutes to contribute 8.25% of eligible salary expenditures, while participants contributed 8% of their respective salaries. On June 24, 2014, the Governor signed AB 1469 ("AB 1469") into law as a part of the State's fiscal year 2014-15 budget. AB 1469 seeks to fully fund the unfunded actuarial obligation with respect to service credited to members of the STRS Defined Benefit Program before July 1, 2014 (the "2014 Liability"), within 32 years, by increasing member, K-14 school district and State contributions to STRS. Commencing July 1, 2014, the employee contribution rate increased over a three-year phase-in period in accordance with the following schedule:

MEMBER CONTRIBUTION RATES
STRS (Defined Benefit Program)

Effective Date	STRS Members Hired Prior to January 1, 2013	STRS Members Hired After January 1, 2013
July 1, 2014	8.150%	8.150%
July 1, 2015	9.200	8.560
July 1, 2016	10.250	9.205

Source: AB 1469.

Pursuant to the Reform Act (defined below), the contribution rates for members hired after the Implementation Date (defined below) will be adjusted if the normal cost increases by more than 1% since the last time the member contribution was set. The contribution rate for employees hired after the Implementation Date (defined below) increased from 9.205% of creditable compensation for fiscal year commencing July 1, 2017 to 10.205% of creditable compensation effective July 1, 2018. For fiscal year commencing July 1, 2021, the contribution rate is 10.250% for employees hired before the Implementation Date and 10.205% for employees hired after the Implementation Date, which remain unchanged the past two fiscal years.

Pursuant to AB 1469, K-14 school districts' contribution rate increased over a seven-year phase-in period in accordance with the following schedule:

K-14 SCHOOL DISTRICT CONTRIBUTION RATES
STRS (Defined Benefit Program)

Effective Date	K-14 school districts
July 1, 2014	8.88%
July 1, 2015	10.73
July 1, 2016	12.58
July 1, 2017	14.43
July 1, 2018	16.28
July 1, 2019	18.13
July 1, 2020	19.10

Source: AB 1469.

Based upon the recommendation from its actuary, for fiscal year 2021-22 and each fiscal year thereafter the STRS Teachers' Retirement Board (the "STRS Board"), is required to increase or decrease the K-14 school districts' contribution rate to reflect the contribution required to eliminate the remaining 2014 Liability by June 30, 2046; provided that the rate cannot change in any fiscal year by more than 1% of creditable compensation upon which members' contributions to the STRS Defined Benefit Program are based; and provided further that such contribution rate cannot exceed a maximum of 20.25%. In addition to the increased contribution rates discussed above, AB 1469 also requires the STRS Board to report to the State Legislature every five years (commencing with a report due on or before July 1, 2019) on the fiscal health of the STRS Defined Benefit Program and the unfunded actuarial obligation with respect to service credited to members of that program before July 1, 2014. The reports are also required to identify adjustments required in contribution rates for K-14 school districts and the State in order to eliminate the 2014 Liability.

On June 27, 2019, the Governor signed SB 90 ("SB 90") into law as a part of the 2019-20 Budget. Pursuant to SB 90, the State Legislature appropriated $2.246 billion to be transferred to the Teacher's Retirement Fund for the STRS Defined Benefit Program to pay in advance, on behalf of employers, part of the contributions required for fiscal years 2019-20 and 2020-21, resulting in K-14 school districts having to contribute 1.03% less in fiscal year 2019-20 and 0.70% less in fiscal year 2020-21, resulting in employer contribution rates of 17.1% in fiscal year 2019-20 and 18.4% in fiscal year 2020-21. In addition, the State made a contribution of $1.117 billion to be allocated to reduce the employer's share of the unfunded actuarial obligation determined by the STRS Board upon recommendation from its actuary. This additional payment was reflected in the June 30, 2020 actuarial valuation. Subsequently, the State's 2020-21 Budget redirected $2.3 billion previously appropriated to STRS and PERS pursuant to SB 90 for long-term unfunded liabilities to further reduce the employer contribution rates in fiscal year 2020-21 and 2021-22. As a result, the effective employer contribution rate was 16.15% in fiscal year 2020-21 and is 16.92% in fiscal year 2021-22. See also "DISTRICT FINANCIAL INFORMATION – State Budget Measures" herein.

The District's contributions to STRS were $______ in fiscal year 2016-17, $_____ for fiscal year 2017-18, $______ in fiscal year 2018-19, $______ in fiscal year 2019-20, and $_______ in fiscal year

2020-21. The District has currently projects $_________ for its contribution to STRS for fiscal year 2021-22.

The State also contributes to STRS, currently in an amount equal to 8.328% for fiscal year 2021-22. The State's contribution reflects a base contribution rate of 2.017%, and a supplemental contribution rate that will vary from year to year based on statutory criteria. Based upon the recommendation from its actuary, for fiscal year 2017-18 and each fiscal year thereafter, the STRS Board is required, with certain limitations, to increase or decrease the State's contribution rates to reflect the contribution required to eliminate the unfunded actuarial accrued liability attributed to benefits in effect before July 1, 1990. The STRS Board approved State supplemental contribution rate for fiscal year 2021-22 reflects an increase of 0.5% of payroll, the maximum allowed under current law.

In addition, the State is currently required to make an annual general fund contribution up to 2.5% of the fiscal year covered STRS member payroll to the Supplemental Benefit Protection Account (the "SBPA"), which was established by statute to provide supplemental payments to beneficiaries whose purchasing power has fallen below 85% of the purchasing power of their initial allowance.

PERS. Classified employees working four or more hours per day are members of the California Public Employees' Retirement System ("PERS"). PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the State statutes, as legislatively amended from time to time. PERS operates a number of retirement plans including the Public Employees Retirement Fund ("PERF"). PERF is a multiple-employer defined benefit retirement plan. In addition to the State, employer participants at June 30, 2021 included 1,608 public agencies and 1,329 K-14 school districts and charter schools. PERS acts as the common investment and administrative agent for the member agencies. The State and K-14 school districts (for "classified employees," which generally consist of school employees other than teachers) are required by law to participate in PERF. Employees participating in PERF generally become fully vested in their retirement benefits earned to date after five years of credited service. One of the plans operated by PERS is for K-14 school districts throughout the State (the "Schools Pool").

Contributions by employers to the Schools Pool are based upon an actuarial rate determined annually and contributions by plan members vary based upon their date of hire. Pursuant to SB 90, the State Legislature appropriated $904 million to the Schools Pool, including transfers in fiscal years 2019-20 and 2020-21 to the Public Employees Retirement Fund to pay, in advance on behalf of K-14 school district employers, part of the contributions required for K-14 school district employers for such fiscal years, as well as additional amounts to be applied toward certain unfunded liabilities for K-14 school district employers. In June 2020, SB 90 was amended by Assembly Bill 84/Senate Bill 111 ("AB 84"). Under AB 84, $144 million of the State contribution under SB 90 was deemed to satisfy a portion of the State's required contribution in fiscal year 2019-20, and the amounts previously allocated toward future liabilities were redirected such that, $430 million will satisfy a portion of the employer contribution rate in fiscal year 2020-21, and $330 million will satisfy a portion of the employer contribution rate in fiscal year 2021-22. As a result of the payments made by the State pursuant to SB 90, as amended by AB 84, the employer contribution rate was 19.721% for fiscal year 2019-20, 20.7% in fiscal year 2020-21, and 22.91% for fiscal year 2021-22. See also "DISTRICT FINANCIAL INFORMATION – State Budget Measures" herein.. Participants enrolled in PERS prior to January 1, 2013 contribute at a rate established by statute, which is 7% of their respective salaries in fiscal year 2021-22, while participants enrolled after January 1, 2013 contribute at an actuarially determined rate, which is 7% in fiscal year 2021-22. See "—California Public Employees' Pension Reform Act of 2013" herein.

The District's contributions to PERS were $______ in fiscal year 2016-17, $______ for fiscal year 2017-18, $_____ in fiscal year 2018-19, $____ in fiscal year 2019-20, and $______ in fiscal year

2020-21. The District has currently projects $________ for its contribution to PERS for fiscal year 2021-22.

State Pension Trusts. Each of STRS and PERS issues a separate comprehensive financial report that includes financial statements and required supplemental information. Copies of such financial reports may be obtained from each of STRS and PERS as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; (ii) PERS, P.O. Box 942703, Sacramento, California 94229-2703. Moreover, each of STRS and PERS maintains a website, as follows: (i) STRS: www.calstrs.com; (ii) PERS: www.calpers.ca.gov. However, the information presented in such financial reports or on such websites is not incorporated into this Official Statement by any reference.

Both STRS and PERS have substantial statewide unfunded liabilities. The amount of these unfunded liabilities will vary depending on actuarial assumptions, returns on investments, salary scales and participant contributions. The following table summarizes information regarding the actuarially-determined accrued liability for both STRS and PERS. Actuarial assessments are "forward-looking" information that reflect the judgment of the fiduciaries of the pension plans, and are based upon a variety of assumptions, one or more of which may not materialize or be changed in the future. Actuarial assessments will change with the future experience of the pension plans.

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FUNDED STATUS
STRS (Defined Benefit Program) and PERS (Schools Pool)
(Dollar Amounts in Millions) (1)
Fiscal Years 2010-11 through 2019-20

STRS

Fiscal Year	Accrued Liability	Value of Trust Assets (MVA)(2)	Unfunded Liability (MVA)(2)	Value of Trust Assets (AVA)(3)	Unfunded Liability (AVA)(3)
2010-11	$208,405	$147,140	$68,365	$143,930	$64,475
2011-12	215,189	143,118	80,354	144,232	70,957
2012-13	222,281	157,176	74,374	148,614	73,667
2013-14	231,213	179,749	61,807	158,495	72,718
2014-15	241,753	180,633	72,626	165,553	76,200
2015-16	266,704	177,914	101,586	169,976	96,728
2016-17	286,950	197,718	103,468	179,689	107,261
2017-18	297,603	211,367	101,992	190,451	107,152
2018-19	310,719	225,466	102,636	205,016	105,703
2019-20	322,127	233,253	107,999	216,252	105,875

PERS

Fiscal Year	Accrued Liability	Value of Trust Assets (MVA)	Unfunded Liability (MVA)	Value of Trust Assets (AVA)(3)	Unfunded Liability (AVA)(3)
2010-11	$58,358	$45,901	$12,457	$51,547	$6,811
2011-12	59,439	44,854	14,585	53,791	5,648
2012-13	61,487	49,482	12,005	56,250	5,237
2013-14	65,600	56,838	8,761	--(4)	--(4)
2014-15	73,325	56,814	16,511	--(4)	--(4)
2015-16	77,544	55,785	21,759	--(4)	--(4)
2016-17	84,416	60,865	23,551	--(4)	--(4)
2017-18	92,071	64,846	27,225	--(4)	--(4)
2018-19(5)	99,528	68,177	31,351	--(4)	--(4)
2019-20(6)	104,062	71,400	32,662	--(4)	--(4)

(1) Amounts may not add due to rounding.
(2) Reflects market value of assets, including the assets allocated to the SBPA reserve. Since the benefits provided through the SBPA are not a part of the projected benefits included in the actuarial valuations summarized above, the SBPA reserve is subtracted from the STRS Defined Benefit Program assets to arrive at the value of assets available to support benefits included in the respective actuarial valuations.
(3) Reflects actuarial value of assets.
(4) Effective for the June 30, 2014 actuarial valuation, PERS no longer uses an actuarial value of assets.
(5) For fiscal year 2020-21, the additional $430 million State contribution made pursuant to AB 84 did not directly impact the actuarially determined contribution as it was not yet in the Schools Pool by the June 30, 2019 actuarial valuation date. The additional State contribution was treated as an advance payment toward the unfunded accrued liability contribution with required employer contribution rate correspondingly reduced.
(6) For fiscal year 2021-22, the impact of the additional $330 million State contribution made pursuant to AB 84 is directly reflected in the actuarially determined contribution, because the additional payment was in the Schools Pool as of the June 30, 2020 actuarial valuation date, which served to reduce the required employer contribution rate by 2.16% of payroll.
Source: PERS Schools Pool Actuarial Valuation; STRS Defined Benefit Program Actuarial Valuation.

The STRS Board has sole authority to determine the actuarial assumptions and methods used for the valuation of the STRS Defined Benefit Program. Based on the multi-year CalSTRS Experience Analysis (spanning from July 1, 2010, through June 30, 2015) (the "2017 Experience Analysis"), on

February 1, 2017, the STRS Board adopted a new set of actuarial assumptions that reflect member's increasing life expectancies and current economic trends. These new assumptions were first reflected in the STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2016 (the "2016 STRS Actuarial Valuation"). The new actuarial assumptions include, but are not limited to: (i) adopting a generational mortality methodology to reflect past improvements in life expectancies and provide a more dynamic assessment of future life spans, (ii) decreasing the investment rate of return (net of investment and administrative expenses) to 7.25% for the 2016 STRS Actuarial Valuation and 7.00% for the June 30, 2017 actuarial evaluation, and (iii) decreasing the projected wage growth to 3.50% and the projected inflation rate to 2.75%.

Based on the multi-year CalSTRS Experience Analysis (spanning from July 1, 2015, through June 30, 2018) (the "2020 Experience Analysis"), on January 31, 2020, the STRS Board adopted a new set of actuarial assumptions that were first reflected in the STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2019 (the "2019 STRS Actuarial Valuation"). While no changes were made to the actuarial assumptions discussed above, which were established as a result of the 2017 Experience Analysis, certain demographic changes were made, including: (i) lowering the termination rates to reflect a continued trend of lower than expected teachers leaving their employment prior to retirement, and (ii) adopting changes to the retirement rates for both employees hire before the Implementation Date and after the Implementation Date to better reflect the anticipated impact of years of service on retirements. The 2019 STRS Actuarial Valuation continues using the Entry Age Normal Actuarial Cost Method.

The STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2020 (the "2020 STRS Actuarial Valuation") reports that the unfunded actuarial obligation increased by $172 million since the 2019 STRS Actuarial Valuation and the funded ratio increased by 1.1% to 67.1% over such time period. The increase in the funded ratio is primarily due to salary increases less than assumed, additional State contributions, and contributions to pay down the unfunded actuarial obligation under the STRS Board's valuation policy.

According to the 2020 STRS Actuarial Valuation, the future revenues from contributions and appropriations for the STRS Defined Benefit Program are projected to be approximately sufficient to finance its obligations with a projected ending funded ratio in fiscal year ending June 30, 2046 of 99.6%, except for a small portion of the unfunded actuarial obligation related to service accrued on or after July 1, 2014 for member benefits adopted after 1990, for which AB 1469 provides no authority to the STRS Board to adjust rates to pay down that portion of the unfunded actuarial obligation. This finding reflects the scheduled contribution rate increases directed by statute, assumes additional increases in the scheduled contribution rates allowed under the current law will be made, and is based on the valuation assumptions and valuation policy adopted by the STRS Board, including a 7.00% investment rate of return assumption.

In the STRS 2020 Review of Funding Levels and Risks, STRS noted that COVID-19 has the potential to affect investment performance, the number of teachers working in California and the longevity of STRS members, which are the three main risks to long-term funding that STRS has been monitoring for the last few years. See also "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein. In the 2020 STRS Actuarial Report, the actuary reports that a potential decline in the number of teachers and a slower growth in total payroll constitute the largest risk facing employers with respect to STRS. For the 2020 STRS Actuarial Valuation, the number of teachers actively working dropped from 451,000 on June 30, 2019, to about 448,000 on June 30, 2020. This drop in the number of working teachers, combined with salary increases, resulted in the payroll increasing by approximately 2.8% between 2019 and 2020, below the assumed 3.5% annual payroll growth. The actuary notes that the assumed growth in the total payroll was a key component of the employer contribution rate calculated in the 2020 STRS Actuarial Valuation, and that a slower growth will require a higher employer contribution rate to be able to collect the same amount of contributions. The actuary notes that the number of active teachers could be impacted in the future by K-12 enrollment, as well as teacher retirements. Based on CDE reports, net enrollment in K-12 school districts decreased by 3% (160,000 students) in 2020-21, the largest drop in 20 years, and the Department of Finance projects enrollment will continue to decline in the State over the next decade. In addition, in the first half of the fiscal year, STRS has seen a 26% increase in the number of retirements, and while an increase in retirements would normally not impact long-term funding, decisions made by employers about whether or not to replace the teachers who have retired could impact STRS ability to reach full funding by 2046, especially if it leads to an overall reduction in the number of teachers working in the State and a reduction in total payroll.

In recent years, the PERS Board of Administration (the "PERS Board") has taken several steps, as described below, intended to reduce the amount of the unfunded accrued actuarial liability of its plans, including the Schools Pool.

On March 14, 2012, the PERS Board voted to lower the PERS' rate of expected price inflation and its investment rate of return (net of administrative expenses) (the "PERS Discount Rate") from 7.75% to 7.5%. On February 18, 2014, the PERS Board voted to keep the PERS Discount Rate unchanged at 7.5%. On November 17, 2015, the PERS Board approved a new funding risk mitigation policy to incrementally lower the PERS Discount Rate by establishing a mechanism whereby such rate is reduced by a minimum of 0.05% to a maximum of 0.25% in years when investment returns outperform the existing PERS Discount Rate by at least four percentage points. On December 21, 2016, the PERS Board voted to lower the PERS Discount Rate to 7.0% over a three year phase-in period in accordance with the following schedule: 7.375% for the June 30, 2017 actuarial valuation, 7.25% for the June 30, 2018 actuarial valuation and 7.00% for the June 30, 2019 actuarial valuation. The new discount rate went into effect July 1, 2017 for the State and July 1, 2018 for K-14 school districts and other public agencies. Lowering the PERS Discount Rate means employers that contract with PERS to administer their pension plans will see increases in their normal costs and unfunded actuarial liabilities. Active members hired after January 1, 2013, under the Reform Act (defined below) will also see their contribution rates rise. The PERS Funding Risk Mitigation Policy recently triggered an automatic decrease of 0.2% in the PERS Discount Rate due to the investment return in fiscal year 2020-21, lowering such rate to 6.8%.

On April 17, 2013, the PERS Board approved new actuarial policies aimed at returning PERS to fully-funded status within 30 years. The policies included a rate smoothing method with a 30-year fixed amortization period for gains and losses, a five-year increase of public agency contribution rates, including the contribution rate at the onset of such amortization period, and a five year reduction of public agency contribution rates at the end of such amortization period. The new actuarial policies were first included in the June 30, 2014 actuarial valuation and were implemented with respect the State, K-14 school districts and all other public agencies in fiscal year 2015-16.

Also, on February 20, 2014, the PERS Board approved new demographic assumptions reflecting (i) expected longer life spans of public agency employees and related increases in costs for the PERS system and (ii) trends of higher rates of retirement for certain public agency employee classes, including police officers and firefighters. The new actuarial assumptions were first reflected in the Schools Pool in the June 30, 2015 actuarial valuation. The increase in liability due to the new assumptions will be amortized over 20 years with increases phased in over five years, beginning with the contribution requirement for fiscal year 2016-17. The new demographic assumptions affect the State, K-14 school districts and all other public agencies.

The PERS Board is required to undertake an experience study every four years under its Actuarial Assumptions Policy and State law. As a result of the most recent experience study, on November 17, 2021 (the "2021 Experience Study"), the PERS Board approved new actuarial assumptions, including (i) lowering the inflation rate to 2.30% per year, (ii) increasing the assumed real wage inflation assumption to 0.5%, which results in a total wage inflation of 2.80%, (iii) increasing the payroll growth rate to 2.80%, and (iii) certain changes to demographic assumptions relating to modifications to the mortality rates, retirement rates, and disability rates (both work and non-work related), and rates of salary increases due to seniority and promotion. These actuarial assumptions will be incorporated into the actuarial valuation for fiscal year ending June 30, 2021 and will first impact contribution rates for school districts in fiscal year 2022-23. Based on the timing of the study, the member data used in the analysis, which runs through June 30, 2019, does not include the impacts of COVID-19. Preliminary analysis of the system experience since the beginning of the pandemic has shown demographic experience (e.g. retirements, deaths, etc.) did differ from the current actuarial assumptions in some areas, which will be more precisely quantified in future actuarial valuations. However, as of November 2021, PERS did not believe that the demographic impacts of COVID-19 would have a material impact on the system experience going forward.

On February 14, 2018, the PERS Board approved a new actuarial amortization policy with an effective date for actuarial valuations beginning on or after June 30, 2019, which includes (i) shortening the period over which actuarial gains and losses are amortized from 30 years to 20 years, (ii) requiring that amortization payments for all unfunded accrued liability bases established after the effective date be computed to remain a level dollar amount throughout the amortization period, (iii) removing the 5-year ramp-up and ramp-down on unfunded accrued liability bases attributable to assumptions changes and non-investment gains/losses established on or after the effective date and (iv) removing the 5-year ramp-down on investment gains/losses established after the effective date. While PERS expects that reducing the amortization period for certain sources of unfunded liability will increase future average funding ratios, provide faster recovery of funded status following market downturns, decrease expected cumulative contributions, and mitigate concerns over intergenerational equity, such changes may result in increases in future employer contribution rates.

The Schools Pool Actuarial Valuation as of June 30, 2020 (the "2020 PERS Actuarial Valuation"), reported that from June 30, 2019 to June 30, 2020 the funded ratio of the Schools Pool increased by 0.1% (from 68.5% to 68.6%), which was primarily due to the additional State contribution in July 2019 offset partially by the lower than expected investment return in fiscal year 2019-20. In addition, the 2020 PERS Actuarial Valuation reported that (i) the return on assets for fiscal year ending June 30, 2020, was approximately 4.7% reduced for administrative expenses, which was lower than the assumed return of 7.0%, leading to an investment experience loss, (ii) the overall demographic experience produced a nominal liability experience gain, and (iii) the normal cost declined slightly as the share of the active population of employees hired after the Implementation Date (defined below) continued to increase. On November 15, 2021, the PERS Board selected a new asset allocation mix through its periodic Asset Liability Management Study that will guide the fund's investment portfolio for the next four years, retained the current 6.8% discount rate and approved adding 5% leverage to increase diversification. The new asset allocation takes effect July 1, 2022 and will impact contribution rates for employers and employees hired after the Implementation Date beginning in fiscal year 2022-23. In January 2022, an addendum to the 2020 PERS Actuarial Valuation (the "2020 PERS Actuarial Valuation Addendum") was produced to provide additional information on projected future contribution rates that take into account information that was not available when the 2020 PERS Actuarial Valuation was initially released. The 2020 PERS Actuarial Valuation Addendum reports that the contribution rate for fiscal year 2022-23 is projected to be 25.4%, the contribution rate for fiscal year 2023-24 is projected to be 25.2%, the contribution rate for fiscal year 2024-25 is projected to be 24.6%, the contribution rate for fiscal year 2025-26 is projected to be 23.6%, and the contribution rate for fiscal year 2026-27 is projected to be 22.5%. The projected contribution rates in the 2020 PERS Actuarial Valuation Addendum reflect the actual investment performance through June 30, 2021, the anticipated decrease in normal cost due to new hires entering lower cost benefit tiers, as well as the demographic and economic assumptions adopted through the 2021 Experience Study, including an investment return of 6.8% per year beginning with fiscal year 2021-22. The projections assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits or funding will occur during the projection period.

The District can make no representations regarding the future program liabilities of STRS, or whether the District will be required to make additional contributions to STRS in the future above those amounts required under AB 1469. The District can also provide no assurances that the District's required contributions to PERS will not increase in the future.

California Public Employees' Pension Reform Act of 2013. On September 12, 2012, the Governor signed into law the California Public Employees' Pension Reform Act of 2013 (the "Reform Act"), which makes changes to both STRS and PERS, most substantially affecting new employees hired after January 1, 2013 (the "Implementation Date"). For STRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor (the age factor is the percent of final compensation to which an employee is entitled for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. Similarly, for non-safety PERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor from age 55 to 62 and increases the eligibility requirement for the maximum age factor of 2.5% to age 67. Among the other changes to PERS and STRS, the Reform Act also: (i) requires all new participants enrolled in PERS and STRS after the Implementation Date to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (ii) requires STRS and PERS to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (previously 12 months for STRS members who retire with 25 years of service), and (iii) caps "pensionable compensation" for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution (to be adjusted annually based on changes to the Consumer Price Index for all Urban Consumers) and benefit base for members participating in Social Security or 120% for members not participating in social security (to be adjusted annually based on changes to the Consumer Price Index for all Urban Consumers), while excluding previously allowed forms of compensation under the formula such as payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off.

GASB Statement Nos. 67 and 68. On June 25, 2012, GASB approved Statements Nos. 67 and 68 ("Statements") with respect to pension accounting and financial reporting standards for state and local governments and pension plans. The new Statements, No. 67 and No. 68, replace GASB Statement No. 27 and most of Statements No. 25 and No. 50. The changes impact the accounting treatment of pension plans in which state and local governments participate. Major changes include: (1) the inclusion of unfunded pension liabilities on the government's balance sheet (currently, such unfunded liabilities are typically included as notes to the government's financial statements); (2) more components of full pension costs being shown as expenses regardless of actual contribution levels; (3) lower actuarial discount rates being required to be used for underfunded plans in certain cases for purposes of the financial statements; (4) closed amortization periods for unfunded liabilities being required to be used for certain purposes of the financial statements; and (5) the difference between expected and actual investment returns being recognized over a closed five-year smoothing period. In addition, according to GASB, Statement No. 68 means that, for pensions within the scope of the Statement, a cost-sharing employer that does not have a special funding situation is required to recognize a net pension liability, deferred outflows of resources, deferred inflows of resources related to pensions and pension expense based on its proportionate share of the net pension liability for benefits provided through the pension plan. Because the accounting standards do not require changes in funding policies, the full extent of the effect of the new standards on the District is not known at this time. The reporting requirements for pension plans took effect for the fiscal year beginning July 1, 2013 and the reporting requirements for government employers, including the District, took effect for the fiscal year beginning July 1, 2014.

As of June 20, 2021, the District's share of the net pension liabilities for the STRS and PERS programs were reported as $364,571,000 and $145,701,000, respectively. See also "APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR 2020-21 – Note 8" and "—Note 9" attached hereto.

Other Post-employment Benefits

Benefits Plan. The District administers a single-employer defined benefit health care plan (the "Plan") pursuant to which the District provides medical insurance benefits (collectively, the "Post-Employment Benefits") to certain retirees of the District. Currently, eligible retirees receive benefits that are paid 100% by the District. District teachers qualify for benefits after reaching age 55 with at least five years of service to the District, age 50 with 30 years of service (if a member prior to January 1, 2013) or approved disability retirement with five years of service to the District. CalPERS employees qualify for benefits after attaining age 50 (or 52, if a member of CalPERS on or after January 1, 2013) with five years of State or public agency service, or approved disability. The Board retains the authority to establish or amend the terms offered by the Plan.

The District funds the Plan on a "pay-as-you-go" basis to cover cost of insurance premiums for current retirees, together with annual contributions to the OPEB Trust (defined herein) to begin funding its accrued liability for Post-Employment Benefits. For fiscal years 2018-19 through 2020-21, the District's contributions to the Plan were $________, $________ and $________, respectively. For fiscal year 2021-22, the District estimates a contribution of $________ to the Plan.

The District has established an irrevocable, GASB-qualifying trust (the "OPEB Trust") administered by CalPERS to begin funding its accrued liability for Post-Employment Benefits. As of ___________, 2022, the balance in the OPEB Trust was $__________.

Accrued Liability. Pursuant to *Governmental Accounting Standards Board Statement #74, Financial Reporting for Postemployment Benefit Plans Other Than Pensions* ("GASB 74") and *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB 75"), the District has commissioned and received an actuarial study of its liability with respect to the Post-Employment Benefits. The requirements of GASB 74 and 75, as further discussed below, include biennial actuarial valuations for all plans. The District's most recent actuarial study, dated as of July 1, 2019 (the "Study"), calculated, among other things, the Total OPEB Liability (the "TOL"), Fiduciary Net Position ("FNP") and Net OPEB Liability ("NOL") of the District with respect to the Post-Employment Benefits, pursuant to GASB 75. The TOL is the amount of the actuarial present value of projected benefits payments attributable to employees' past service based on the actuarial cost method used. The FNP are the net assets (or liability) of any qualifying irrevocable trust or equivalent arrangement. The NOL is TOL minus the value of any trust assets. As of the June 30, 2020 valuation date, the District's TOL was $654,240,872, the FNP was $86,333,843 and the NOL was $567,907,029.

GASB Statement Nos. 74 and 75. On June 2, 2015, GASB approved Statements Nos. 74 and 75 with respect to pension accounting and financial reporting standards for public sector post-retirement benefit programs and the employers that sponsor them. GASB 74 replaces GASB Statements No. 43 and 57 and GASB 75 replaces GASB Statement No. 45.

Most of GASB 74 applies to plans administered through trusts, contributions in which contributions are irrevocable such that trust assets are dedicated to providing other post-employment benefits to plan members and are legally protected from creditors. GASB 74 and 75 will require a liability for post-employment obligations, the NOL, to be recognized on the balance sheet of the plan and the participating employer's financial statements. In addition, an Other Post-Employment Benefit expense will be recognized in the income statement of the participating employers. In the notes to its financial statements, employers providing other post-employment benefits will also have to include information regarding the year-to-year change in the NOL and a sensitivity analysis of the NOL to changes in the discount rate and healthcare trend rate. The required supplementary information will also be required to show a 10-year schedule of the plan's NOL reconciliation and related ratios, and any actuarially determined contributions and investment returns, if any.

Under GASB 74, the measurement date must be the same as the plan's fiscal year end, but the actuarial valuation date may be any date up to 24 months prior to the measurement date. For the TOL, if the valuation date is before the measurement date, the results must be projected forward from the valuation date to the measurement date using standard actuarial roll-forward techniques. For plans that are unfunded or have assets insufficient to cover the projected benefit payments, a discount rate reflecting a 20-year tax-exempt municipal bond yield or index rate must be used. For plans with assets that meet GASB 74 requirements, a projection of the benefit payments and future FNP is performed based on the funding policy and assumptions of the plan, along with the methodology specified in GASB 74.

GASB 74 had an effective date for plan fiscal years beginning after June 15, 2016 and GASB 75 became effective for employer fiscal years beginning after June 15, 2017. See "APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR 2020-21 – Note 10" attached hereto.

Risk Management

The District is exposed to various risks of loss related to property, general liability, workers' compensation, cyber intrusions and employee benefits. These risks are mitigated through a combination of commercial insurance, self-insurance, and participation in certain public entity risk pools, as described below.

The District currently participates in a joint powers agreement with Schools Insurance Authority ("SIA") for excess general liability, property and workers compensation coverage. SIA enters into insurance agreements for coverage above certain self-insured retention lawyers, whereby it cedes various amounts of risk to other insurance companies. 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 pays a premium to SIA for excess coverage, and shares in SIA's deficits and surpluses in proportion to its participation therein. As such, SIA is not a component unit of the District for financial reporting purposes.

District Debt Structure

Short-Term Debt. [TO COME].

Long-Term Debt. A schedule of changes in long-term debt for the year ended June 30, 2021 is show below.

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Debt:				
General Obligation Bonds	$465,127,966	--	$28,705,000	$436,422,966
Accreted Interest	20,661,016	$2,208,384	--	22,869,400
Lease Revenue Bonds	60,550,000	--	2,695,000	57,855,000
Premium on Issuance	33,031,114	--	2,530,870	30,500,244
Other Long-Term Liabilities:				
Net Pension Liability	551,057,000	--	785,000	510,272,000
Net OPEB Liability	567,907,029	--	250,168,760	317,738,269
Compensated Absences	4,970,473	358,390	--	5,328,863
Total	$1,663,304,598	$2,566,774	$284,884,630	$1,380,986,742

Source: Sacramento City Unified School District.

Lease Revenue Bonds. On February 4, 2014, the Sacramento City Schools Joint Powers Financing Authority (the "Authority") issued $44,825,000 of its Lease Revenue Refunding Bonds, 2014 Series A, and $29,460,000 of its Lease Revenue Refunding Bonds, 2014 Series B, (collectively, the "Lease Revenue Bonds"), to prepay certain outstanding certificates of participation of the District. The Lease Revenue Bonds are secured by certain base rental payments and additional payments to be made by the District pursuant to certain facility sublease agreements by and between the District and the Authority. Future payments in connection with the Lease Revenue Bonds are shown in the table below:

Year Ending June 30	Series A Lease Revenue Bonds	Series B Lease Revenue Bonds	Total Lease Payments

General Obligation Bonds. The District has previously issued general obligation bonds pursuant to several voter-approved authorizations, as well as refunding general obligation bonds to refinance portions of outstanding bonded indebtedness. The following table summarizes the outstanding general obligation bond issuances by the District.

Issuance	Initial Principal Amount	Principal Outstanding(1)	Date of Delivery
2002 Authorization (Measure I)			
Series 2007	$79,585,000		6/30/2011
2012 Authorizations (Measures Q and R)			
2013 Series A (Measures Q and R)(2)	30,000,000		7/16/2013
2013 Series B (Measures Q and R)(2)(3)	40,000,000		7/16/2013
2015 Series C (Measure Q)	90,000,000		6/14/2015
2016 Series D (Measure Q)	14,000,000		6/8/2015
2017 Series E (Measure Q)	112,000,000		5/25/2017
2017 Series C (Measure R)	10,000,000		5/25/2017
2018 Series F (Measure Q)	10,000,000		7/25/2018
2019 Series D (Measure R)	30,000,000		12/12/2019
2021 Series G (Measure Q)	77,100,000		7/8/2021
Refunding Issuances			
2012 Refunding Bonds	113,245,000		6/14/2012
2014 Refunding Bonds	44,535,000		1/30/2014
2015 Refunding Bonds	32,740,000		1/28/2015
2021 Refunding Bonds	33,355,000		7/8/2021
2022 Refunding Bonds			

(1) As of ________, 2022
(2) Composite issues that allocated portions of the initial principal amount amongst two outstanding bond authorizations.
(3) Designated as federally-taxable "Qualified School Construction Bonds" pursuant to an irrevocable election by the District to have Sections 54AA and Section 54AA(g) of the Code apply thereto. The District expects to receive a federal subsidy equal to a portion of the debt service due on the Bonds. See following page for additional information.

The following tables show the debt service schedules for all of the District's prior outstanding general obligation bonded debt (assuming no optional redemptions). For a combined debt service schedule including the Bonds, see "THE BONDS – Annual Debt Service" herein.

ANNUAL GENERAL OBLIGATION BOND DEBT SERVICE (MEASURES I, Q AND R)
Sacramento City Unified School District

Year Ending Aug. 1	2002 Series 2007[1]	2013 Series A[2]	2013 Series B[2][3]	2015 Series C[2]	2016 Series D[2]	2017 Series E[2]	2017 Series C[2]	2018 Series F[2]	2019 Series D[2]	2021 Series G[2]
2022										
2023										
2024										
2025										
2026										
2027										
2028										
2029										
2030										
2031										
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2039										
2040										
2041										
2042										
2043										
2044										
2045										
2046										
2047										
2048										
2049										
Total										

(1) Interest payable on January 1 and July of each year. Principal payable on July 1 of each year.
(2) Interest payable on February 1 and August 1 of each year. Principal payable on August 1 of each year.
(3) Represents gross debt service thereon. The 2013 Series B Bonds were designated as federally-taxable “Build America Bonds” pursuant to an irrevocable election by the District to have Sections 54AA and Section 54AA(g) of the Code apply thereto. The District expects to receive cash subsidy payments (“Subsidy Payments”) from the United States Department of the Treasury equal to a portion of the interest payable on such bonds on or about each respective semi-annual interest payment date. Such Subsidy Payments are required to be deposited, as and when received, in the respective interest and sinking funds for such bonds, to be used as a credit against future debt service thereon. Subsidy Payments are subject to reduction (each, a “Sequestration Reduction”) pursuant to the federal Balanced Budget and Emergency Deficit Control Act of 1985, as amended. In the absence of action by the United States Congress, the rate of the Sequestration Reduction is subject to change in the following federal fiscal year. The District cannot predict whether or how subsequent sequestration actions may affect Subsidy Payments currently scheduled for receipt in future federal fiscal years. However, notwithstanding any such reduction, the County is empowered to levy an *ad valorem* property tax sufficient to pay principal of and interest on such bonds.

ANNUAL GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE
Sacramento City Unified School District

Year Ending Aug. 1	2012 Refunding[1]	2014 Refunding[1]	2015 Refunding[1]	2021 Refunding[2]	2022 Refunding	The Bonds
2021						
2022						
2023						
2024						
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						

(1) Interest payable on January 1 and July of each year. Principal payable on July 1 of each year.
(2) Interest payable on February 1 and August 1 of each year. Principal payable on August 1 of each year.

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TAX MATTERS

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest on the Bonds is exempt from State of California personal income tax.

The difference between the issue price of a Bond (the first price at which a substantial amount of the Bonds of the same series and maturity is to be sold to the public) and the stated redemption price at maturity with respect to such Bond (to the extent that the redemption price is greater than the issue price) constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Bond Owner before receipt of cash attributable to such excludable income. The amount of original issue discount deemed received by the Bond Owner will increase the Bond Owner's basis in the Bond. In the opinion of Bond Counsel, the amount of original issue discount that accrues to the owner of the Bond is excluded from the gross income of such owner for federal income tax purposes, is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals, and is exempt from State of California personal income tax.

Bond Counsel's opinion as to the exclusion from gross income of interest (and original issue discount) on the Bonds is based upon certain representations of fact and certifications made by the District and others and is subject to the condition that the District complies with all requirements of the Internal Revenue Code of 1986, as amended (the "Code"), that must be satisfied subsequent to the issuance of the Bonds to assure that interest (and original issue discount) on the Bonds will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause the interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The District has covenanted to comply with all such requirements.

The amount by which a Bond Owner's original basis for determining loss on sale or exchange in the applicable Bond (generally, the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium, which must be amortized under Section 171 of the Code; such amortizable Bond premium reduces the Bond Owner's basis in the applicable Bond (and the amount of tax-exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Bond Owner realizing a taxable gain when a Bond is sold by the Owner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the Owner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable Bond premium.

The Internal Revenue Service (the "IRS") has initiated an expanded program for the auditing of tax-exempt bond issues, including both random and targeted audits. It is possible that the Bonds will be selected for audit by the IRS. It is also possible that the market value of the Bonds might be affected as a result of such an audit of the Bonds (or by an audit of similar bonds). No assurance can be given that in the course of an audit, as a result of an audit, or otherwise, Congress or the IRS might not change the Code (or interpretation thereof) subsequent to the issuance of the Bonds to the extent that it adversely affects the exclusion from gross income of interest on the Bonds or their market value.

SUBSEQUENT TO THE ISSUANCE OF THE BONDS, THERE MIGHT BE FEDERAL, STATE OR LOCAL STATUTORY CHANGES (OR JUDICIAL OR REGULATORY INTERPRETATIONS OF FEDERAL, STATE OR LOCAL LAW) THAT AFFECT THE FEDERAL, STATE OR LOCAL TAX TREATMENT OF THE INTEREST ON THE BONDS OR THE MARKET VALUE OF THE BONDS. PROPOSED LEGISLATIVE CHANGES OR OTHER CHANGES WHICH MIGHT BE INTRODUCED IN CONGRESS COULD ADVERSELY AFFECT THE MARKET VALUE OR LIQUIDITY OF THE BONDS. IT IS POSSIBLE THAT LEGISLATIVE CHANGES WILL BE INTRODUCED WHICH, IF ENACTED, WOULD RESULT IN ADDITIONAL FEDERAL INCOME OR STATE INCOME TAX BEING IMPOSED ON OWNERS OF TAX-EXEMPT STATE OR LOCAL OBLIGATIONS, SUCH AS THE BONDS. NO ASSURANCE CAN BE GIVEN THAT, SUBSEQUENT TO THE ISSUANCE OF THE BONDS, SUCH CHANGES (OR OTHER CHANGES) WILL NOT BE INTRODUCED OR ENACTED OR INTERPRETATIONS WILL NOT OCCUR. BEFORE PURCHASING ANY OF THE BONDS, ALL POTENTIAL PURCHASERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING POSSIBLE STATUTORY CHANGES OR JUDICIAL OR REGULATORY CHANGES OR INTERPRETATIONS, AND THEIR COLLATERAL TAX CONSEQUENCES RELATING TO THE BONDS.

Bond Counsel's opinions may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date hereof. Bond Counsel has not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. The District Resolution and the Tax Certificate relating to the Bonds permit certain actions to be taken or to be omitted if a favorable opinion of Bond Counsel is provided with respect thereto. Bond Counsel expresses no opinion as to the effect on the exclusion from gross income of interest (and original issue discount) on the Bonds for federal income tax purposes with respect to any Bond if any such action is taken or omitted based upon the advice of counsel other than Stradling Yocca Carlson & Rauth.

Although Bond Counsel has rendered an opinion that interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes provided that the District continues to comply with certain requirements of the Code, the ownership of the Bonds and the accrual or receipt of interest (and original issue discount) with respect to the Bonds may otherwise affect the tax liability of certain persons. Bond Counsel expresses no opinion regarding any such tax consequences. Accordingly, before purchasing any of the Bonds, all potential purchasers should consult their tax advisors with respect to collateral tax consequences relating to the Bonds.

A copy of the proposed form of opinion of Bond Counsel for the Bonds is attached hereto as APPENDIX A.

LIMITATION ON REMEDIES; BANKRUPTCY

General

State law contains certain safeguards to protect the financial solvency of school districts. See "DISTRICT FINANCIAL INFORMATION – State Funding of Education" herein. If the safeguards are not successful in preventing a school district from becoming insolvent, the State Superintendent, operating through an administrator appointed thereby, may be authorized under State law to file a petition under Chapter 9 of the United States Bankruptcy Code (the "Bankruptcy Code") on behalf of the school district for the adjustment of its debts, assuming that the school district meets certain other requirements contained in the Bankruptcy Code necessary for filing such a petition. School districts are not themselves authorized to file a bankruptcy proceeding, and they are not subject to involuntary bankruptcy.

Bankruptcy courts are courts of equity and as such have broad discretionary powers. If the District were to become the debtor in a proceeding under Chapter 9 of the Bankruptcy Code, the automatic stay provisions of Bankruptcy Code Sections 362 and 922 generally would prohibit creditors from taking any action to collect amounts due from the District or to enforce any obligation of the District related to such amounts due, without consent of the District or authorization of the bankruptcy court (although such stays would not operate to block creditor application of pledged special revenues to payment of indebtedness secured by such revenues). In addition, as part of its plan of adjustment in a chapter 9 bankruptcy case, the District may be able to alter the priority, interest rate, principal amount, payment terms, collateral, maturity dates, payment sources, covenants (including tax-related covenants), and other terms or provisions of the Bonds and other transaction documents related to the Bonds, as long as the bankruptcy court determines that the alterations are fair and equitable. There also may be other possible effects of a bankruptcy of the District that could result in delays or reductions in payments on the Bonds. Moreover, regardless of any specific adverse determinations in any District bankruptcy proceeding, the fact of a District bankruptcy proceeding could have an adverse effect on the liquidity and market price of the Bonds.

Statutory Lien

Pursuant to Government Code Section 53515, the Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the tax, and such lien automatically arises, without the need for any action or authorization by the local agency or its governing board, and is valid and binding from the time the Bonds are executed and delivered. See "THE BONDS – Statutory Lien" herein. Although a statutory lien would not be automatically terminated by the filing of a Chapter 9 bankruptcy petition by the District, the automatic stay provisions of the Bankruptcy Code would apply and payments that become due and owing on the Bonds during the pendency of the Chapter 9 proceeding could be delayed, unless the Bonds are determined to be secured by a pledge of "special revenues" within the meaning of the Bankruptcy Code and the pledged *ad valorem* property taxes are applied to pay the Bonds in a manner consistent with the Bankruptcy Code.

Special Revenues

If the *ad valorem* property tax revenues that are pledged to the payment of the Bonds are determined to be "special revenues" within the meaning of the Bankruptcy Code, then the application in a manner consistent with the Bankruptcy Code of the pledged *ad valorem* revenues should not be subject to the automatic stay. "Special revenues" are defined to include, among others, taxes specifically levied to finance one or more projects or systems of the debtor, but excluding receipts from general property, sales, or income taxes levied to finance the general purposes of the debtor. State law prohibits the use of the tax proceeds for any purpose other than payment of the Bonds and the Bond proceeds can only be used to finance or refinance the acquisition or improvement of real property and other capital expenditures included in the proposition, so such tax revenues appear to fit the definition of special revenues. However, there is no binding judicial precedent dealing with the treatment in bankruptcy proceedings of *ad valorem* property tax revenues collected for the payments of bonds in California, so no assurance can be given that a bankruptcy court would not hold otherwise.

Possession of Tax Revenues; Remedies

The County on behalf of the District is expected to be in possession of the annual *ad valorem* property taxes and certain funds to repay the Bonds and may invest these funds in the County's pooled investment fund, as described in "THE BONDS – Application and Investment of Bond Proceeds" herein and "APPENDIX E – SACRAMENTO COUNTY TREASURY POOL" attached hereto. If the County goes into bankruptcy and has possession of tax revenues (whether collected before or after commencement of the bankruptcy), and if the County does not voluntarily pay such tax revenues to the owners of the Bonds, it is not entirely clear what procedures the owners of the Bonds would have to follow to attempt to obtain possession of such tax revenues, how much time it would take for such procedures to be completed, or whether such procedures would ultimately be successful. Further, should those investments suffer any losses, there may be delays or reductions in payments on the Bonds.

Opinion of Bond Counsel Qualified by Reference to Bankruptcy, Insolvency and Other Laws Relating to or Affecting Creditor's Rights

The proposed form of the approving opinion of Bond Counsel attached hereto as APPENDIX A is qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor's rights. Bankruptcy proceedings, if initiated, could subject the owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation, or modification of their rights

LEGAL MATTERS

Legality for Investment in California

Under provisions of the State Financial Code, the Bonds are legal investments for commercial banks in the State to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of depositors, and, under provisions of the Government Code, are eligible for security for deposits of public moneys in the State.

Enhanced Reporting Requirements

Under Section 6049 of the Internal Revenue Code of 1986, as amended by Tax Increase Prevention and Reconciliation Act of 2005 ("TIPRA"), interest paid on tax-exempt obligations will be subject to information reporting in a manner similar to interest paid on taxable obligations. The effective date for this provision is for interest paid after December 31, 2005, regardless of when the tax-exempt obligations were issued. The purpose of this change was to assist in relevant information gathering for the IRS relating to other applicable tax provisions. TIPRA provides that backup withholding may apply to such interest payments made after March 31, 2007 to any bondholder who fails to file an accurate Form W-9 or who meets certain other criteria. The information reporting and backup withholding requirements of TIPRA do not affect the excludability of such interest from gross income for federal income tax purposes.

Continuing Disclosure

Current Undertaking. Pursuant to the Continuing Disclosure Certificate, the District has covenanted for the benefit of the Owners and Beneficial Owners of the Bonds to provide certain financial information and operating data relating to the District (the "Annual Report") by not later than nine months following the end of the District's fiscal year (which currently ends June 30), commencing with the report for the 2021-22 Fiscal Year, and to provide notices of the occurrence of certain listed events. The Annual Report and notices of listed events will be filed by the District in accordance with the requirements of the Rule. The specific nature of the information to be contained in the Annual Report or the notices of listed events is included in "APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE" attached hereto. These covenants have been made in order to assist the Underwriter[s] in complying with the Rule.

Prior Undertakings. [TO COME].

Litigation

No litigation is pending or threatened concerning the validity of the Bonds, and a certificate to that effect will be furnished to purchasers at the time of the original delivery of the Bonds. The District is not aware of any litigation pending or threatened questioning the political existence of the District or contesting the District's ability to receive *ad valorem* property taxes or to collect other revenues or contesting the District's ability to issue and retire the Bonds.

Financial Statements

The financial statements with supplemental information for the year ended June 30, 2021, the independent auditor's report of the District, and the related statements of activities and of cash flows for the year then ended, and the report dated January 27, 2022 of Crowe LLP, the Auditor, are included in this Official Statement as APPENDIX B. In connection with the inclusion of the financial statements and the report of the Auditor thereon in APPENDIX B to this Official Statement, the District did not request the Auditor to, and the Auditor has not undertaken to, update its report or to take any action intended or likely to elicit information concerning the accuracy, completeness or fairness of the statements made in this Official Statement, and no opinion is expressed by the Auditor with respect to any event subsequent to the date of its report.

Legal Opinion

The legal opinion of Bond Counsel, approving the validity of the Bonds, will be supplied to the original purchasers of the Bonds without cost. A copy of the proposed form of such legal opinion is attached to this Official Statement as APPENDIX A.

MISCELLANEOUS

Ratings

The Bonds are expected to be assigned a rating of "__" by S&P, based upon the issuance of the Policy by the Insurer at the time the Bonds are delivered. [Moody's][S&P] has also assigned an underlying rating of "___" to the Bonds. Such ratings reflects only the views of the rating agencies and any desired explanation of the significance of such rating should be obtained therefrom. There is no assurance such ratings will continue for any given period of time or that such ratings will not be revised downward or withdrawn entirely by the rating agencies, if in the judgment of the rating agencies, circumstances so warrant. Any such downward revision or withdrawal of such ratings may have an adverse effect on the market price for the Bonds.

Generally, rating agencies base their ratings on information and materials furnished to them (which may include information and material from the District which is not included in this Official Statement) and on investigations, studies and assumptions by the rating agencies.

The District has covenanted in a Continuing Disclosure Certificate to file notices of any ratings changes on the Bonds. See the caption "LEGAL MATTERS – Continuing Disclosure" above and "APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE" attached hereto. Notwithstanding such covenant, information relating to ratings changes on the Bonds may be publicly available from S&P and Moody's prior to such information being provided to the District and prior to the date the District is obligated to file a notice of rating change pursuant to the Rule. Purchasers of the Bonds are directed to S&P and Moody's, their websites and official media outlets for the most current ratings changes with respect to the Bonds after the initial issuance thereof.

Considerations Regarding Bond Insurance

Concurrently with issuance of the Bonds, the Insurer will issue the Policy for the Bonds. The Policy unconditionally guarantees the payment of the principal of and interest on the Bonds that has become due for payment but that is unpaid. See "THE BONDS – Bond Insurance" and "APPENDIX F – SPECIMEN MUNICIPAL BOND INSURANCE POLICY" attached hereto.

In the event of a default in the payment of principal or interest on the Bonds, when all or some becomes due, any Owner of a Bond may have a claim under the Policy. The Policy would not insure against redemption premium, if any, with respect to the Bonds. In the event that the Insurer is unable to make payment of principal or interest on Bonds as such payments become due under the Policy, the Bonds will be payable solely as otherwise described herein. In the event that the Insurer becomes obligated to make payments on the Bonds, no assurance can be given that such event would not adversely affect the market price of the Bonds or the marketability (liquidity) of the Bonds.

Neither the District nor the Underwriter[s] will make an independent investigation of the claims paying ability of the Insurer, and no assurance or representation regarding the financial strength or projected financial strength thereof is being made by the District, the Municipal Advisor or the Underwriter[s] in this Official Statement. Therefore, when making an investment decision with respect to the Bonds, potential investors should carefully consider the ability of the District to pay principal and interest on the Bonds, assuming that the Policy is not available, and the claims-paying ability of the Insurer through final maturity of the Bonds.

Underwriting

[Pursuant to the terms of a Notice Inviting Proposals for Purchase of Bonds (the "Notice Inviting Proposals"),] [TBD] (the "Underwriter[s]") will purchase all of the Bonds for a purchase price of $__________, which is equal to the initial principal amount of the Bonds of $__________, plus original issue premium of $__________, less $__________ of underwriting discount and less $__________ to be applied by the Underwriter[s] to pay the premium on the Policy.

The [Notice Inviting Proposals] relating to the Bonds provide that the Underwriter[s] will purchase all of the Bonds if any are purchased, the obligation to make such purchases being subject to certain terms and conditions set forth in the [Notice Inviting Proposals], the approval of certain legal matters by Bond Counsel and certain other conditions. The initial offering prices stated on the inside cover of this Official Statement may be changed from time to time by the Underwriter[s]. The Underwriter[s] may offer and sell Bonds to certain dealers and others at prices lower than such initial offering prices.

ADDITIONAL INFORMATION

The purpose of this Official Statement is to supply information to prospective buyers of the Bonds. Quotations from and summaries and explanations of the Bonds, the Resolutions providing for issuance of the Bonds, and the constitutional provisions, statutes and other documents referenced herein, do not purport to be complete, and reference is made to said documents, constitutional provisions and statutes for full and complete statements of their provisions.

All data contained herein has been taken or constructed from District records. Appropriate District officials, acting in their official capacities, have reviewed this Official Statement and have determined that, as of the date hereof, the information contained herein is, to the best of their knowledge and belief, true and correct in all material respects and does not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made herein, in light of the circumstances under which they were made, not misleading. This Official Statement has been approved by the District.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: ___________________________________

Jorge A. Aguilar
Superintendent

APPENDIX A

FORM OF OPINION OF BOND COUNSEL FOR THE BONDS

Upon issuance and delivery of the Bonds, Stradling Yocca Carlson & Rauth, Bond Counsel, proposes to render its final approving opinion with respect thereto substantially in the following form:

__________, 2022

Board of Trustees
Sacramento City Unified School District

Members of the Board of Trustees:

We have examined a certified copy of the record of the proceedings relative to the issuance and sale of $___________ Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (the "Bonds"). As to questions of fact material to our opinion, we have relied upon the certified proceedings and other certifications of public officials furnished to us without undertaking to verify the same by independent investigation.

Based on our examination as bond counsel of existing law, certified copies of such legal proceedings and such other proofs as we deem necessary to render this opinion, we are of the opinion, as of the date hereof and under existing law, that:

1. Such proceedings and proofs show lawful authority for the issuance and sale of the Bonds pursuant to Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code a fifty-five percent vote of the qualified electors of the Sacramento City Unified School District (the "District") voting at an election held on March 3, 2020, a resolution of the Board of Education of the District (the "Resolution") and a resolution of the Board of Supervisors of Sacramento County.

2. The Bonds constitute valid and binding general obligations of the District, payable as to both principal and interest from the proceeds of a levy of *ad valorem* property taxes on all property subject to such taxes in the District, which taxes are unlimited as to rate or amount.

3. Under existing statutes, regulations, rulings and judicial decisions, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals.

4. Interest on the Bonds is exempt from State of California personal income tax.

5. The difference between the issue price of a Bond (the first price at which a substantial amount of the Bonds of a maturity is to be sold to the public) and the stated redemption price at maturity with respect to such Bonds (to the extent that the redemption price at maturity is greater than the issue price) constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Bondowner before receipt of cash attributable to such excludable income. The amount of original issue discount deemed received by a Bondowner will increase the Bondowner's basis in the applicable Bond. Original issue discount that accrues to the Bondowner is excluded from the

gross income of such owner for federal income tax purposes, is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals, and is exempt from State of California personal income tax.

6. The amount by which a Bondowner's original basis for determining loss on sale or exchange in the applicable Bond (generally, the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium, which must be amortized under Section 171 of the of the Internal Revenue Code of 1986, as amended (the "Code"); such amortizable Bond premium reduces the Bondowner's basis in the applicable Bond (and the amount of tax-exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Bondowner realizing a taxable gain when a Bond is sold by the Bondowner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the Bondowner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable Bond premium.

The opinions expressed herein may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date hereof. We have not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. The Resolution and the Tax Certificate relating to the Bonds permit certain actions to be taken or to be omitted if a favorable opinion of Bond Counsel is provided with respect thereto. No opinion is expressed herein as to the effect on the exclusion from gross income of interest (and original issue discount) for federal income tax purposes with respect to any Bond if any such action is taken or omitted based upon the advice of counsel other than ourselves. Other than expressly stated herein, we express no opinion regarding tax consequences with respect to the Bonds.

The opinions expressed herein as to the exclusion from gross income of interest (and original issue discount) on the Bonds are based upon certain representations of fact and certifications made by the District and others and are subject to the condition that the District complies with all requirements of the Code, that must be satisfied subsequent to the issuance of the Bonds to assure that such interest (and original issue discount) will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The District has covenanted to comply with all such requirements.

It is possible that subsequent to the issuance of the Bonds there might be federal, state, or local statutory changes (or judicial or regulatory interpretations of federal, state, or local law) that affect the federal, state, or local tax treatment of the Bonds or the market value of the Bonds. No assurance can be given that subsequent to the issuance of the Bonds such changes or interpretations will not occur.

The rights of the owners of the Bonds and the enforceability thereof may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable and as their enforcement may also be subject to the exercise of judicial discretion in appropriate cases, and to the limitations on legal remedies against public agencies in the State of California.

Respectfully submitted,

Stradling Yocca Carlson & Rauth

APPENDIX B

AUDITED FINANCIAL STATEMENTS OF THE DISTRICT
FOR FISCAL YEAR 2020-21

APPENDIX C

FORM OF CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Sacramento City Unified School District (the "District") in connection with the issuance of the District's General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A (collectively, the "Bonds"). The Bonds are being issued pursuant to resolutions of the Board of Education of the District adopted on April 7, 2022 and the Board of Supervisors of Sacramento County on _______ 2022 (collectively, the "Resolutions"). The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Resolutions, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Dissemination Agent" shall mean initially Dale Scott & Company, Inc., or any successor Dissemination Agent designated in writing by the District (which may be the District) and which has filed with the District a written acceptance of such designation.

"Financial Obligation" means: (a) a debt obligation; (b) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the Repository consistent with the Rule.

"Holders" shall mean registered owners of the Bonds.

"Listed Events" shall mean any of the events listed in Section 5(a) and 5(b) of this Disclosure Certificate.

"Participating Underwriters" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Repository" shall mean the Municipal Securities Rulemaking Board, which can be found at http://emma.msrb.org/, or any other repository of disclosure information that may be designated by the Securities and Exchange Commission as such for purposes of the Rule in the future.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

"State" shall mean the State of California.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than nine months after the end of the District's fiscal year (presently ending June 30), commencing with the report for the 2021-22 Fiscal Year, provide to the Repository an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; *provided* that the audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(d).

(b) Not later than 30 days (nor more than 60 days) prior to said date the Dissemination Agent shall give notice to the District that the Annual Report shall be required to be filed in accordance with the terms of this Disclosure Certificate. Not later than 15 Business Days prior to said date, the District shall provide the Annual Report in a format suitable for reporting to the Repository to the Dissemination Agent (if other than the District). If the District is unable to provide to the Repository an Annual Report by the date required in subsection (a), the District shall, in a timely manner, send a notice to the Repository in substantially the form attached as Exhibit A with a copy to the Dissemination Agent. The Dissemination Agent shall not be required to file a Notice to Repository of Failure to File an Annual Report.

(c) The Dissemination Agent shall file a report with the District stating it has filed the Annual Report in accordance with its obligations hereunder, stating the date it was provided.

SECTION 4. Content and Form of Annual Reports.

(a) The District's Annual Report shall contain or include by reference the following:

1. The audited financial statements of the District for the fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

2. Material financial information and operating data with respect to the District of the type included in the Official Statement in the following categories (to the extent not included in the District's audited financial statements):

(A) State funding received by the District for the last completed fiscal year;

(B) Average daily attendance of the District for the last completed fiscal year;

(C) Outstanding District indebtedness;

(D) Summary financial information on revenues, expenditures and fund balances for the District's general fund reflecting adopted budget for the current fiscal year;

(E) Total assessed valuation of taxable property within the District, for the current fiscal year;

(F) Secured tax charges and delinquencies for *ad valorem* property tax levies for the District's outstanding bonded indebtedness, for the most recently completed fiscal year; and

(G) Assessed valuation of taxable property for the top twenty taxpayers within the District for the current fiscal year.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the Repository or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the Municipal Securities Rulemaking Board. The District shall clearly identify each such other document so included by reference.

(b) The Annual Report shall be filed in an electronic format accompanied by identifying information prescribed by the Municipal Securities Rulemaking Board.

SECTION 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section 5(a), the District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds in a timely manner not in excess of 10 business days after the occurrence of the event:

1. principal and interest payment delinquencies.

2. tender offers.

3. defeasances.

4. rating changes.

5. adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, or Notices of Proposed Issue (IRS Form 5701-TEB).

6. unscheduled draws on the debt service reserves reflecting financial difficulties.

7. unscheduled draws on credit enhancement reflecting financial difficulties.

8. substitution of the credit or liquidity providers or their failure to perform.

9. default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the District, any of which reflect financial difficulties.

10. bankruptcy, insolvency, receivership or similar event of the District. For the purposes of the event identified in this Section 5(a)(9), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the

District in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

(b) Pursuant to the provisions of this Section 5(b), the District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material:

1. non-payment related defaults.

2. modifications to rights of Bondholders.

3. Bond calls.

4. unless described under Section 5(a)(5) above material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds.

5. release, substitution or sale of property securing repayment of the Bonds.

6. the consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms.

7. appointment of a successor or additional trustee or paying agent with respect to the Bonds or the change of name of such a trustee or paying agent.

8. incurrence of a Financial Obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the District, any of which affect Bondowners.

(c) Whenever the District obtains knowledge of the occurrence of a Listed Event under Section 5(b) hereof, the District shall as soon as possible determine if such event would be material under applicable federal securities laws.

(d) If the District determines that knowledge of the occurrence of a Listed Event under Section 5(b) hereof would be material under applicable federal securities laws, the District shall (i) file a notice of such occurrence with the Repository in a timely manner not in excess of 10 business days after the occurrence of the event or (ii) provide notice of such reportable event to the Dissemination Agent in format suitable for filing with the Repository in a timely manner not in excess of 10 business days after the occurrence of the event. The Dissemination Agent shall have no duty to independently prepare or file any report of Listed Events. The Dissemination Agent may conclusively rely on the District's determination of materiality pursuant to Section 5(c).

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(a) or 5(b).

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent (or substitute Dissemination Agent) to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent may resign upon 15 days written notice to the District. Upon such resignation, the District shall act as its own Dissemination Agent until it appoints a successor. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Disclosure Certificate and shall not be responsible to verify the accuracy, completeness or materiality of any continuing disclosure information provided by the District. The District shall compensate the Dissemination Agent for its fees and expenses hereunder as agreed by the parties. Any entity succeeding to all or substantially all of the Dissemination Agent's corporate trust business shall be the successor Dissemination Agent without the execution or filing of any paper or further act.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, 5(a) or 5(b), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances;

(c) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds; and

(d) No duties of the Dissemination Agent hereunder shall be amended without its written consent thereto.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(b), and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this

Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolutions, and the sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate. The Dissemination Agent acts hereunder solely for the benefit of the District; this Disclosure Certificate shall confer no duties on the Dissemination Agent to the Participating Underwriters, the Holders and the Beneficial Owners. The District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds. The Dissemination Agent shall have no liability for the failure to report any event or any financial information as to which the District has not provided an information report in format suitable for filing with the Repository. The Dissemination Agent shall not be required to monitor or enforce the District's duty to comply with its continuing disclosure requirements hereunder.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriters and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Dated: __________, 2022

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By ____
Authorized Officer

EXHIBIT A

NOTICE TO REPOSITORY OF FAILURE TO FILE ANNUAL REPORT

Name of District: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Name of Bond Issue: General Obligation Bonds, Election of 2020 (Measure H) 2022 Series A

Date of Issuance:

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by the Continuing Disclosure Certificate relating to the Bonds. The District anticipates that the Annual Report will be filed by _____________.

Dated: ________________________

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By _______[form only; no signature required]_________

APPENDIX D

ECONOMIC AND DEMOGRAPHIC INFORMATION FOR THE CITY OF SACRAMENTO AND SACRAMENTO COUNTY

The following information regarding the City of Sacramento (the "City"), and Sacramento County (the "County") is included only for the purpose of supplying general information regarding the local community and economy. The Bonds are not a debt of the City or of the County. This material has been prepared by or excerpted from the sources as noted herein and has not been reviewed for accuracy by the District or Bond Counsel. This Appendix includes information that is generally as of dates and for periods before the economic impacts of the COVID-19 (as defined in the front part of this Official Statement) pandemic and the measures instituted in response thereto. The COVID-19 pandemic is ongoing, and as result the geographic spread or mutation of the virus (notwithstanding the general availability of vaccines to combat the virus), the duration and severity of the outbreak, and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. The ultimate adverse impact of COVID-19 on the operations and finances of the District is unknown.

APPENDIX E

SACRAMENTO COUNTY TREASURY POOL

The following information concerning the Sacramento County Treasury Pool (the "Treasury Pool") has been provided by the Director of Finance, and has not been confirmed or verified by the District, the Municipal Advisor or the Underwriter[s]. The District, the Municipal Advisor and the Underwriter[s] have not made an independent investigation of the investments in the Treasury Pool and have made no assessment of the current County investment policy. The value of the various investments in the Treasury Pool will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Additionally, the Director of Finance, with the consent of the County Board of Supervisors may change the County investment policy at any time. Therefore, there can be no assurance that the values of the various investments in the Treasury Pool will not vary significantly from the values described herein. Finally, neither the District, the Municipal Advisor nor the Underwriter[s] make any representation as to the accuracy or adequacy of such information or as to the absence of material adverse changes in such information subsequent to the date hereof, or that the information contained or incorporated hereby by reference is correct as of any time subsequent to its date. Additional information regarding the Treasury Pool may be obtained from the Director of Finance at https://finance.saccounty.gov/Investments/Pages/RptMonthly.aspx, *however, the information presented on such website is not incorporated herein by any reference.*

APPENDIX F

SPECIMEN MUNICIPAL BOND INSURANCE POLICY

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item #8.5

Meeting Date: March 17, 2022

Subject: **Resolution No. 3261: A Resolution Of The Board Of Education Of The Sacramento City Unified School District, Sacramento County, California, Authorizing The Issuance Of Sacramento City Unified School District (Sacramento County, California) 2022 General Obligation Refunding Bonds in the amount of $65,000,000 to be Issued by the Sacramento City Unified School District in the amount of $65,000,000 to be Issued by the Sacramento City Unified School District**

- [x] Information Item Only
- [ ] Approval on Consent Agenda
- [ ] Conference (for discussion only)
- [x] Conference/First Reading (Action Anticipated: _April 7, 2022)
- [ ] Conference/Action
- [ ] Action
- [ ] Public Hearing

Division: Business Services

Recommendation: RECEIVE FOR REVIEW RESOLUTION #3261 OF THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, SACRAMENTO COUNTY, CALIFORNIA, AUTHORIZING THE ISSUANCE OF SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (SACRAMENTO COUNTY, CALIFORNIA) 2022 GENERAL OBLIGATION REFUNDING BONDS in the amount of $65,000,000.

Background/Rationale: The 2022 General Obligation Refunding Bonds, in a principal amount not-to-exceed $65 million (the “2022 Refunding Bonds”) are proposed to be issued to refinance the District’s outstanding 2012 General Obligation Bonds, originally issued on June 14, 2012. The not-to-exceed principal amount for the 2022 Refunding Bonds is $65 million. The refinancing resulting from issuance of the 2022 Refunding Bonds is anticipated, based on current market conditions, to produce approximately $8.1 million in taxpayer savings.

Refunding bonds, including refunding bonds issued by school districts with a negative or qualified budget certification in its current fiscal year, are not required to be issued by the County, and may be issued by the school district directly. A resolution to issue the 2022

Refunding Bonds is brought to the Board at this meeting as an information item with action expected to be taken at the April 7, 2022 Board Meeting.

Dale Scott & Company, the District's financial advisor, has distributed a request for proposal ("RFP") to qualified underwriters regarding a negotiated sale of the 2022 Refunding Bonds and a proposed series of new money bonds ("the Series A Bonds"), being separately considered for approval at the April 7, 2022 Meeting. The RFP process will aid in the selection of the underwriter(s) with the most qualifications and lowest cost. The Resolution delegates authority to the Superintendent and other District staff to select one or more underwriting firms based on the results of the RFP and the advice of the financial advisor, and to finalize, execute, and deliver any required legal documents or disclosures. Both the 2022 Refunding Bonds and the Series A Bonds are expected to be sold in June 2022, with closings expected in mid-June and early July respectively.

Financial Considerations: The costs of issuance for the 2022 Refunding Bonds will be paid from proceeds of the bond issue and no such costs will be paid from the general fund. Disclosures of such estimated costs are set forth in the Resolution as an exhibit. Principal of and interest on the Bonds is paid from the collection of ad valorem taxes collected by the County from taxpayers in the District. The refinancing resulting from issuance of the 2022 Refunding Bonds is anticipated, based on current market conditions, to produce approximately $8.1 million in taxpayer savings.

Goal(s): (1) Operational Excellence, (2) Safe, Emotionally Healthy and Engaged Students

Documents Attached:
1. Resolution No.3261
2. Bond Purchase Agreement
3. Escrow Agreement
4. Preliminary Official Statement

Estimated Time:	5 Minutes
Submitted by:	Rose Ramos, Chief Business Officer
Approved by:	Jorge A. Aguilar, Superintendent

RESOLUTION NO.3261

A RESOLUTION OF THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, SACRAMENTO COUNTY, CALIFORNIA, AUTHORIZING THE ISSUANCE OF SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (SACRAMENTO COUNTY, CALIFORNIA) 2022 GENERAL OBLIGATION REFUNDING BONDS

WHEREAS, a duly called election was held in the Sacramento City Unified School District (the "District"), Sacramento County, California (the "County") on October 19, 1999 (the "1999 Election") and thereafter canvassed pursuant to law;

WHEREAS, at such election there was submitted to and approved by the requisite two-thirds vote of the qualified electors of the District a question as to the issuance and sale of general obligation bonds of the District for various purposes set forth in the ballot submitted to the voters, in the maximum amount of $195,000,000, payable from the levy of an *ad valorem* property tax against taxable property in the District (the "1999 Authorization");

WHEREAS, pursuant to the 1999 Authorization, the Board of Education of the District (the "Board") previously caused the issuance of (i) $50,000,000 of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 1999, Series A (the "1999 Series A Bonds"), (ii) $45,000,000 of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 1999, Series B (the "1999 Series B Bonds"), (iii) $45,000,000 of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 1999, Series C (the "1999 Series C Bonds") and (iv) $55,000,000 of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 1999, Series D (the "1999 Series D Bonds");

WHEREAS, a duly called election was held in the District on November 5, 2002 (the "2002 Election," and together with the 1999 Election, the "Elections") and thereafter canvassed pursuant to law;

WHEREAS, at such election there was submitted to and approved by the requisite 55% vote of the qualified electors of the District a question as to the issuance and sale of general obligation bonds of the District for various purposes set forth in the ballot submitted to the voters, in the maximum amount of $225,000,000, payable from the levy of an *ad valorem* property tax against taxable property in the District (the "2002 Authorization," and together with the 1999 Authorization, the "Authorizations");

WHEREAS, pursuant to the 2002 Authorization, the Board of Education of the District (the "Board") previously caused the issuance of $80,000,000 of Sacramento City Unified School District (Sacramento County, California) General Obligation Bonds, Election of 2002, Series A (the "2002 Series A Bonds");

WHEREAS, pursuant to Government Code Sections 53550 *et seq.* and 53580 *et seq.* (the "Act"), the Board previously caused the issuance of $52,310,000 of Sacramento City Unified School District (Sacramento County, California) General Obligation Refunding Bonds, Series 2001 (the "2001 Refunding Bonds") to advance refund portions of the then-outstanding 1999 Series A Bonds;

WHEREAS, pursuant to the Act, the Board previously caused the issuance of $113,245,000 of Sacramento City Unified School District (Sacramento County, California) 2012 General Obligation

Refunding Bonds (the "Prior Bonds") to refinance portions of the then-outstanding 1999 Series B Bonds, 1999 Series C Bonds, 1999 Series D, 2001 Refunding Bonds and 2002 Series A Bonds;

WHEREAS, this Board desires to authorize the issuance of general obligation refunding bonds (the "Refunding Bonds") pursuant to the Act, in one or more Series of Taxable or Tax-Exempt Current Interest Bonds (as such terms are defined herein) to currently refund all or a portion of the outstanding Prior Bonds (so refunded, the "Refunded Bonds");

WHEREAS, all acts, conditions and things required by law to be done or performed have been done and performed in strict conformity with the laws authorizing the issuance of general obligation refunding bonds of the District, and whereas the indebtedness of the District, including this proposed issue of Refunding Bonds, is within all limits prescribed by law;

WHEREAS, pursuant to Government Code Section 5852.1, the Board has obtained from the Municipal Advisor (as defined herein) and disclosed herein, in a meeting open to the public, prior to authorization of the execution and delivery of the Refunding Bonds, good faith estimates of (a) the true interest cost of the Refunding Bonds, (b) the sum of all fees and charges paid to third parties with respect to the Refunding Bonds, (c) the amount of proceeds of the Refunding Bonds expected to be received net of the fees and charges paid to third parties and any reserves or capitalized interest paid or funded with proceeds of the Refunding Bonds, and (d) the sum total of all debt service payments to be evidenced by the Refunding Bonds calculated to the final payment date evidenced by the Refunding Bonds plus the fees and charges paid to third parties not paid with the proceeds of the Refunding Bonds; and

WHEREAS, at this time the Board desires to appoint professionals related to the issuance of the Refunding Bonds; and

NOW, THEREFORE, BE IT FOUND, DETERMINED AND RESOLVED BY THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, SACRAMENTO COUNTY, CALIFORNIA, AS FOLLOWS:

SECTION 1. Purpose. To refund all or a portion of the currently outstanding principal amount of the Prior Bonds, and to pay all necessary legal, financial, and contingent costs in connection therewith, the Board hereby authorizes the issuance of the Refunding Bonds pursuant to the Act in an aggregate principal amount not-to-exceed $65,000,000, in one or more Series of Taxable or Tax-Exempt Current Interest Bonds, to be styled as the "Sacramento City Unified School District (Sacramento County, California) 2022 General Obligation Refunding Bonds," with appropriate additional Series designation if more than one Series of Refunding Bonds are issued. Additional costs authorized to be paid from the proceeds of the Refunding Bonds are all of the authorized costs of issuance set forth in Government Code Section 53550(e) and (f) and Section 53587.

SECTION 2. Paying Agent. The Board hereby appoints the Paying Agent as defined in Section 5 hereof, to act as paying agent, bond registrar, authentication agent and transfer agent for the Refunding Bonds on behalf of the District. The Board hereby approves the payment of the reasonable fees and expenses of the Paying Agent as they shall become due and payable. The fees and expenses of the Paying Agent which are not paid as a cost of issuance of the Refunding Bonds may be paid in each year from *ad valorem* property taxes levied and collected for the payment thereof, insofar as permitted by law, including specifically Education Code Section 15232.

SECTION 3. Terms and Conditions of Sale. The Refunding Bonds are hereby authorized to be sold at a negotiated sale, upon the direction of the Superintendent or the Chief Business and Operations Officer of the District, or such other officer or employee of the District as may be designated by the

Superintendent or the Chief Business and Operations Officer for such purposes (collectively, the "Authorized Officers"). The Refunding Bonds shall be sold pursuant to the terms and conditions set forth in the Purchase Contract, as described below. The Board hereby authorizes the sale of the Refunding Bonds at a negotiated sale, which is determined to provide more flexibility in the timing of the sale, an ability to implement the sale in a shorter time period, an increased ability to structure the Refunding Bonds to fit the needs of particular purchasers, and a greater opportunity for the Underwriters (as defined herein) to pre-market the Refunding Bonds to potential purchasers prior to the sale, all of which will contribute to the District's goal of achieving the lowest overall cost of funds.

SECTION 4. Purchase Contract. The form of Purchase Contract (as defined herein) by and between the District and the Underwriters, substantially in the form on file with the Secretary to the Board, is hereby approved and the Authorized Officers, each alone, are hereby authorized to execute and deliver the Purchase Contract, with such changes therein, deletions therefrom and modifications thereto as the Authorized Officer executing the same may approve, such approval to be conclusively evidenced by his or her execution and delivery thereof; provided, however, that (i) the interest rates on the Refunding Bonds shall not exceed the maximum rate permitted by law, and (ii) the underwriting discount on the Refunding Bonds, excluding original issue discount, shall not exceed 0.40% of the aggregate principal amount of the Refunding Bonds issued. The Authorized Officers, each alone, are further authorized to determine the principal amount of the Refunding Bonds to be specified in the Purchase Contract for sale by the District up to $65,000,000 and to enter into and execute the Purchase Contract with the Underwriters, if the conditions set forth in this Resolution are satisfied.

SECTION 5. Certain Definitions. As used in this Resolution, the terms set forth below shall have the meanings ascribed to them (unless otherwise set forth in the Purchase Contract):

(a) **"Act"** means Government Code Sections 53550 *et seq.* and 53580 *et seq*.

(b) **"Authorizing Documents"** means the authorizing resolution(s), indenture, agreement or other legal document(s) pursuant to which the Prior Bonds were authorized and issued.

(c) **"Beneficial Owner"** " means, when used with reference to book-entry Refunding Bonds registered pursuant to Section 6 hereof, the person who is considered the beneficial owner of such Refunding Bonds pursuant to the arrangements for book entry determination of ownership applicable to the Depository.

(d) **"Bond Insurer"** means any insurance company which issues a municipal bond insurance policy insuring the payment of principal of and interest on the Refunding Bonds.

(e) **"Bond Payment Date"** means, unless otherwise provided by the Purchase Contract, January 1 and July 1 of each year commencing July 1, 2022 with respect to the interest on the Refunding Bonds, and the stated maturity dates thereof with respect to the principal payments on the Refunding Bonds.

(f) **"Bond Register"** means the registration books which the Paying Agent shall keep or cause to be kept on which the registered ownership, transfer and exchange of Refunding Bonds shall be recorded.

(g) **"Code"** means the Internal Revenue Code of 1986, as the same may be amended from time to time. Reference to any particular section of the Code shall be deemed to be a reference to any successor to any such section.

(h) **"Continuing Disclosure Certificate"** means that certain contractual undertaking executed by the District in connection with the issuance of the Refunding Bonds pursuant to paragraph (b)(5) of the

Rule, dated as of the date of issuance of the Refunding Bonds, as amended from time to time in accordance with the provisions thereof.

(i) **"Current Interest Bonds"** means the Refunding Bonds, the interest on which is payable semiannually on each Bond Payment Date specified for each such Refunding Bond and maturing in the years and in the amounts set forth in the Purchase Contract.

(j) **"Date of Delivery"** means the date of initial issuance and delivery of the Refunding Bonds, or such other date as shall be set forth in the Purchase Contract or Official Statement.

(k) **"Depository"** means the entity acting as securities depository for the Refunding Bonds pursuant to Section 6(c) hereof.

(l) **"Director of Finance"** means the Sacramento County Director of Finance.

(m) **"DTC"** means The Depository Trust Company, a limited purpose trust company organized under the laws of the State of New York, in its capacity as the initial Depository for the Refunding Bonds.

(n) **"Education Code"** means the California Education Code.

(o) **"Escrow Agent"** means U.S. Bank Trust Company, National Association, or any other escrow agent as shall be appointed by the District, in its capacity as escrow agent for the Refunded Bonds.

(p) **"Escrow Agreement"** means the agreement or agreements related to the deposit and investment of funds to refund the Refunded Bonds, by and between the District and the Escrow Agent.

(q) **"Federal Securities"** means securities as permitted, in accordance with the respective Authorizing Documents, to be deposited with the Escrow Agent for the purpose of defeasing the Refunded Bonds.

(r) **"Government Code"** means the California Government Code

(s) **"Holder"** or **"Owner"** means the registered owner of a Refunding Bond as set forth on the Bond Register maintained by the Paying Agent pursuant to Section 6 hereof.

(t) **"Information Services"** means the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System; or, such other services providing information with respect to called municipal obligations as the District may specify in writing to the Paying Agent or, in the absence of such a written designation, as the Paying Agent may select.

(u) **"Moody's"** means Moody's Investors Service, Inc., a corporation organized and existing under the laws of the State of Delaware, its successors and assigns, or, if such corporation shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, any other nationally recognized securities rating agency designated by the District.

(v) **"Nominee"** means the nominee of the Depository, which may be the Depository, as determined from time to time pursuant to Section 6(c) hereof.

(w) **"Official Statement"** means the Official Statement for the Refunding Bonds, as described in Section 17 hereof.

(x) **"Outstanding"** means, when used with reference to the Refunding Bonds, as of any date, Bonds theretofore issued or thereupon being issued under this Resolution except:

(a) Refunding Bonds canceled at or prior to such date;

(b) Refunding Bonds in lieu of or in substitution for which other Refunding Bonds shall have been delivered pursuant to Section 8 hereof; or

(c) Refunding Bonds for the payment or redemption of which funds or Government Obligations in the necessary amount shall have been set aside (whether on or prior to the maturity or redemption date of such Refunding Bonds), in accordance with Section 19 of this Resolution

(y) **"Participants"** means those broker-dealers, banks and other financial institutions from time to time for which the Depository holds book-entry certificates as securities depository.

(z) **"Paying Agent"** means initially the Director of Finance, or any other Paying Agent as shall be named in the Purchase Contract or Official Statement, and afterwards any successor financial institution, acting as paying agent, transfer agent, authentication agent and bond registrar for the Refunding Bonds. The Director of Finance is authorized to contract with a third party for the provision of Paying Agent services hereunder.

(aa) **"Purchase Contract"** means the contract or contracts for purchase and sale of the Refunding Bonds, by and between the District and the Underwriters. To the extent the Refunding Bonds are sold pursuant to more than one Purchase Contract, each shall be substantially in the form presented to the Board, with such changes therein, deletions therefrom and modifications thereto as the Authorized Officer executing the same shall approve.

(bb) **"Record Date"** means the close of business on the fifteenth day of the month preceding each Bond Payment Date.

(cc) **"Rule"** means Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

(dd) **"Series"** means any Refunding Bonds executed, authenticated and delivered pursuant to the provisions hereof and identified as a separate series of bonds.

(ee) **"S&P"** means S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC, its successors and assigns, or, if such entity shall be dissolved or liquidated or shall no longer perform the functions of a securities rating agency, any other nationally recognized securities rating agency designated by the District.

(ff) **"Taxable Bonds"** means any Refunding Bonds not issued as Tax-Exempt Bonds.

(gg) **"Tax-Exempt Bonds"** means any Refunding Bonds the interest on which is excludable from gross income for federal income tax purposes and is not treated as an item of tax preference for purposes of calculating the federal alternative minimum tax, as further described in an opinion of Bond Counsel supplied to the original purchasers of such Refunding Bonds.

(hh) **"Term Bonds"** means those Refunding Bonds for which mandatory sinking fund redemption dates have been established in the Purchase Contract.

(ii) **"Transfer Amount"** means, with respect to Outstanding Refunding Bonds, the principal amount thereof.

(jj) **"Underwriters"** means those underwriters as shall be identified in the Purchase Contract.

SECTION 6. Terms of the Refunding Bonds.

(a) Denomination, Interest, Dated Dates. The Refunding Bonds shall be issued as fully registered Current Interest Bonds registered as to both principal and interest, in denominations of $5,000 principal amount or any integral multiple thereof. The Refunding Bonds will be initially registered in the name of "Cede & Co.," the Nominee of DTC.

Each Refunding Bond shall be dated the Date of Delivery, and shall bear interest at the rates set forth in the Purchase Contract from the Bond Payment Date next preceding the date of authentication thereof unless it is authenticated as of a day during the period from the 16th day of the month next preceding any Bond Payment Date to that Bond Payment Date, inclusive, in which event it shall bear interest from such Bond Payment Date, or unless it is authenticated on or before the first Record Date, in which event it shall bear interest from the Date of Delivery. Interest on the Refunding Bonds shall be payable on the respective Bond Payment Dates and shall be computed on the basis of a 360-day year of twelve 30-day months.

No Refunding Bond shall mature later than the final maturity date of the Refunded Bonds to be refunded from proceeds of such Refunding Bond.

(b) Redemption.

(a) Optional Redemption. The Refunding Bonds shall be subject to optional redemption prior to maturity as provided in the Purchase Contract or the Official Statement.

(b) Mandatory Redemption. Any Refunding Bonds issued as Term Bonds shall be subject to mandatory sinking fund redemption as provided in the Purchase Contract or the Official Statement.

(c) Selection of Refunding Bonds for Redemption. Whenever provision is made in this Resolution for the redemption of Refunding Bonds and less than all Outstanding Refunding Bonds are to be redeemed, the Paying Agent, upon written instruction from the District, shall select Refunding Bonds for redemption as so directed and if not directed, in inverse order of maturity. Within a maturity, the Paying Agent shall select Refunding Bonds for redemption as directed by the District, and if not so directed, by lot. Redemption by lot shall be in such manner as the Paying Agent shall determine; provided, however, that with respect to redemption by lot, the portion of any Refunding Bond to be redeemed in part shall be in the principal amount of $5,000 or any integral multiple thereof.

The Purchase Contract may provide that (i) in the event that a portion of any Term Bond is optionally redeemed prior to maturity pursuant to Section 6(b)(i) hereof, the remaining mandatory sinking fund payments with respect to such Term Bond shall be reduced proportionately or as otherwise directed by the District, in integral multiples of $5,000 principal amount, in respect to the portion of such Term Bond optionally redeemed, and (ii) within a maturity, Refunding Bonds shall be selected for redemption on a "Pro Rata Pass-Through Distribution of Principal" basis in accordance with DTC procedures, provided further that, such pro-rata redemption is made in accordance with the operational arrangements of DTC then in effect.

(d) Redemption Notice. When optional redemption is authorized pursuant to Section 5(b) hereof, the Paying Agent, upon written instruction from the District, shall give notice (a "Redemption Notice") of the redemption of the Refunding Bonds. Such Redemption Notice shall specify: the Refunding Bonds or designated portions thereof (in the case of redemption of the Refunding Bonds in part but not in whole) which are to be redeemed; the date of redemption; the place or places where the redemption will be made, including the name and address of the Paying Agent; the redemption price; the CUSIP numbers (if any) assigned to the Refunding Bonds to be redeemed, the Refunding Bond numbers of the Refunding Bonds to be redeemed in whole or in part and, in the case of any Refunding Bond to be redeemed in part only, the portion of the principal amount of such Refunding Bond to be redeemed; and the original issue date, interest rate and stated maturity date of each Refunding Bond to be redeemed in whole or in part. Such Redemption Notice shall further state that on the specified date there shall become due and payable upon each Refunding Bond or portion thereof being redeemed at the redemption price thereof, together with the interest accrued to the redemption date thereon, and that from and after such date, interest thereon shall cease to accrue.

The Paying Agent shall take the following actions with respect to such Redemption Notice:

(1) At least 20 but not more than 60 days prior to the redemption date, such Redemption Notice shall be given to the respective Owners of Refunding Bonds designated for redemption by registered or certified mail, postage prepaid, at their addresses appearing on the Bond Register.

(2) At least 20 but not more than 60 days prior to the redemption date, such Redemption Notice shall be given by (i) registered or certified mail, postage prepaid, (ii) telephonically confirmed facsimile transmission, or (iii) overnight delivery service to each of the Securities Depository.

(3) At least 20 but not more than 60 days prior to the redemption date, such Redemption Notice shall be given by (i) registered or certified mail, postage prepaid, or (ii) overnight delivery service to one of the Information Services.

(4) Such Redemption Notice shall be given to such other persons as may be required pursuant to the Continuing Disclosure Certificate.

In lieu of providing notice via the means described in (1), (2) or (3) above, Redemption Notices may be provided via equally prompt electronic means as shall be acceptable to the Owners, the Depository or the Information Services.

A certificate of the Paying Agent or the District that a Redemption Notice has been given as provided herein shall be conclusive as against all parties. Neither failure to receive any Redemption Notice nor any defect in any such Redemption Notice so given shall affect the sufficiency of the proceedings for the redemption of the affected Refunding Bonds. Each check issued or other transfer of funds made by the Paying Agent for the purpose of redeeming Refunding Bonds shall bear or include the CUSIP number identifying, by issue and maturity, the Refunding Bonds being redeemed with the proceeds of such check or other transfer. Such Redemption Notice may state that no representation is made as to the accuracy or correctness of CUSIP numbers printed thereon, or on the Refunding Bonds.

With respect to any Redemption Notice of Refunding Bonds, unless upon the giving of such notice such Refunding Bonds shall be deemed to have been defeased pursuant to Section 19 hereof, such notice shall state that such redemption shall be conditional upon the receipt by the Paying Agent (or an independent escrow agent selected by the District) on or prior to the date fixed for such redemption of the moneys necessary and sufficient to pay the principal of, premium, if any, and interest on, such Refunding Bonds to be redeemed, and that if such moneys shall not have been so received said notice shall be of no force and effect, the Refunding Bonds shall not be subject to redemption on such date and the Refunding Bonds shall not be required to be redeemed on such date. In the event that such Redemption Notice contains such a condition and such moneys are not so received, the redemption shall not be made and the Paying Agent shall within a reasonable time thereafter give notice, to the persons to whom and in the manner in which the Redemption Notice was given, that such moneys were not so received. In addition, the District shall have the right to rescind any Redemption Notice, by written notice to the Paying Agent, on or prior to the date fixed for such redemption. The Paying Agent shall distribute a notice of such rescission in the same manner as the Redemption Notice was originally provided.

(e) Partial Redemption of Refunding Bonds. Upon the surrender of any Refunding Bond redeemed in part only, the Paying Agent shall execute and deliver to the Owner thereof a new Refunding Bond or Refunding Bonds of like tenor, Series and maturity and of authorized denominations equal in Transfer Amounts to the unredeemed portion of the Refunding Bond surrendered. Such partial redemption shall be valid upon payment of the amount required to be paid to such Owner, and the District shall be released and discharged thereupon from all liability to the extent of such payment.

(f) Effect of Redemption Notice. Notice having been given as aforesaid, and the moneys for the redemption (including the interest accrued to the applicable date of redemption) having been set aside as provided in Section 19 hereof, the Refunding Bonds to be redeemed shall become due and payable on such date of redemption.

If on such redemption date, money for the redemption of all the Refunding Bonds to be redeemed as provided in Section 6(b) hereof, together with interest accrued to such redemption date, shall be held in trust as provided in Section 19 hereof, so as to be available therefor on such redemption date, and if a Redemption Notice thereof shall have been given as aforesaid, then from and after such redemption date, interest on the Refunding Bonds to be redeemed shall cease to accrue and become payable. All money held for the redemption of Refunding Bonds shall be held in trust for the account of the Owners of the Refunding Bonds so to be redeemed.

(g) Refunding Bonds No Longer Outstanding. When any Refunding Bonds (or portions thereof), which have been duly called for redemption prior to maturity under the provisions of this Resolution, or with respect to which irrevocable instructions to call for redemption prior to maturity at the earliest redemption date have been given to the Paying Agent, in form satisfactory to it, and sufficient moneys shall be irrevocably held in trust as provided in Section 19 hereof for the payment of the redemption price of such Refunding Bonds or portions thereof, and, accrued interest thereon to the date fixed for redemption, all as provided in this Resolution, then such Refunding Bonds shall no longer be deemed Outstanding and shall be surrendered to the Paying Agent for cancellation.

All Refunding Bonds paid at maturity or redeemed prior to maturity pursuant to the provisions of this Section 6 shall be cancelled upon surrender thereof and be delivered to or upon the order of the District. All or any portion of a Refunding Bond purchased by the District shall be cancelled by the Paying Agent.

(c) Book-Entry System.

(a) Election of Book-Entry System. The Refunding Bonds shall initially be delivered in the form of a separate single fully-registered bond (which may be typewritten) for each maturity date of such Refunding Bonds in an authorized denomination. The ownership of each such Refunding Bond shall be registered in the Bond Register in the name of the Nominee, as nominee of the Depository and ownership of the Refunding Bonds, and all or any portion thereof may not thereafter be transferred except as provided in Section 6(c)(i)(4).

With respect to book-entry Refunding Bonds, the District and the Paying Agent shall have no responsibility or obligation to any Participant or to any person on behalf of which such a Participant holds an interest in such book-entry Refunding Bonds. Without limiting the immediately preceding sentence, the District and the Paying Agent shall have no responsibility or obligation with respect to: (i) the accuracy of the records of the Depository, the Nominee, or any Participant with respect to any ownership interest in book-entry Refunding Bonds; (ii) the delivery to any Participant or any other person, other than an Owner as shown in the Bond Register, of any notice with respect to book-entry Refunding Bonds, including any Redemption Notice; (iii) the selection by the Depository and its Participants of the beneficial interests in book-entry Refunding Bonds to be prepaid in the event the District redeems such Refunding Bonds in part; or (iv) the payment by the Depository or any Participant or any other person, of any amount with respect to principal of, premium, if any, or interest on book-entry Refunding Bonds. The District and the Paying Agent may treat and consider the person in whose name each book-entry Refunding Bond is registered in the Bond Register as the absolute Owner of such Refunding Bond for the purpose of payment of principal of, premium, if any, and interest on and to such Refunding Bond, for the purpose of giving notices of redemption and other matters with respect to such Refunding Bond, for the purpose of registering transfers with respect to such Refunding Bond, and for all other purposes whatsoever. The Paying Agent shall pay all principal of, premium, if any, and interest on book-entry Refunding Bonds only to or upon the order of the respective Owner, as shown in the Bond Register, or his respective attorney duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to payment of principal of, premium, if any, and interest on book-entry Refunding Bonds to the extent of the sum or sums so paid. No person other than an Owner, as shown in the Bond Register, shall receive a certificate evidencing the obligation to make payments of principal of, premium, if any, and interest on book-entry Refunding Bonds. Upon delivery by the Depository to the Owner and the Paying Agent, of written notice to the effect that the Depository has determined to substitute a new nominee in place of the Nominee, and subject to the provisions herein with respect to the Record Date, the word "Nominee" in this Resolution shall refer to such nominee of the Depository.

(1) Delivery of Letter of Representations. In order to qualify the Refunding Bonds for the Depository's book-entry system, the District and the Paying Agent shall execute and deliver to the Depository a Letter of Representations. The execution and delivery of a Letter of Representations shall not in any way impose upon the District or the Paying Agent any obligation whatsoever with respect to persons having interests in the Refunding Bonds other than the Owners, as shown on the Bond Register. By executing a Letter of Representations, the Paying Agent shall agree to take all action necessary at all times so that the District will be in compliance with all representations of the District in such Letter of Representations. In addition to the execution and delivery of a Letter of Representations, the District and the Paying Agent shall take such other actions, not inconsistent with this Resolution, as are reasonably necessary to qualify the Refunding Bonds for the Depository's book-entry program.

(2) Selection of Depository. In the event (i) the Depository determines not to continue to act as securities depository for the Refunding Bonds, or (ii) the District determines that continuation of the book-entry system is not in the best interest of the Beneficial Owners of the

Refunding Bonds or the District, then the District will discontinue the book-entry system with the Depository. If the District determines to replace the Depository with another qualified securities depository, the District shall prepare or direct the preparation of a new single, separate, fully registered bond for each maturity date of such Refunding Bond, registered in the name of such successor or substitute qualified securities depository or its Nominee as provided in subsection (4) hereof. If the District fails to identify another qualified securities depository to replace the Depository, then the Refunding Bonds shall no longer be restricted to being registered in such Bond Register in the name of the Nominee, but shall be registered in whatever name or names the Owners transferring or exchanging such Refunding Bonds shall designate, in accordance with the provisions of this Section 6(c).

(3) Payments and Notices to Depository. Notwithstanding any other provision of this Resolution to the contrary, so long as all Outstanding Refunding Bonds are held in book-entry form and registered in the name of the Nominee, all payments by the District or Paying Agent with respect to principal of and premium, if any, or interest on book-entry Refunding Bonds and all notices with respect to such Refunding Bonds, including Redemption Notices, shall be made and given, respectively to the Nominee, as provided in the Letter of Representations or as otherwise instructed by the Depository and agreed to by the Paying Agent notwithstanding any inconsistent provisions herein.

(4) Transfer of Refunding Bonds to Substitute Depository.

(A) The Refunding Bonds shall be initially issued as described in the Official Statement. Registered ownership of such Refunding Bonds, or any portions thereof, may not thereafter be transferred except:

(1) to any successor of DTC or its Nominee, or of any substitute depository designated pursuant to Section 6(c)(i)(4)(A)(2) ("Substitute Depository"); provided that any successor of DTC or Substitute Depository shall be qualified under any applicable laws to provide the service proposed to be provided by it;

(2) to any Substitute Depository, upon (a) the resignation of DTC or its successor (or any Substitute Depository or its successor) from its functions as depository, or (b) a determination by the District that DTC (or its successor) is no longer able to carry out its functions as depository; provided that any such Substitute Depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(3) to any person as provided below, upon (a) the resignation of DTC or its successor (or any Substitute Depository or its successor) from its functions as depository, or (b) a determination by the District that DTC or its successor (or Substitute Depository or its successor) is no longer able to carry out its functions as depository.

(B) In the case of any transfer pursuant to Section 6(c)(i)(4)(A)(1) or (2), upon receipt of all Outstanding Refunding Bonds by the Paying Agent, together with a written request of the District to the Paying Agent designating the Substitute Depository, a single new Refunding Bond, which the District shall prepare or cause to be prepared, shall be executed and delivered for each maturity of Refunding Bonds then Outstanding, registered in the name of such successor or such Substitute Depository or their Nominees, as the case may be, all as specified in such written request of the District. In the case of any transfer pursuant to Section 6(c)(i)(4)(A)(3), upon receipt of all Outstanding Refunding Bonds by the Paying Agent, together with a written request of the District to the Paying Agent, new Refunding Bonds, which the District shall prepare or cause to be prepared, shall be executed and delivered in such denominations and registered in the names of such persons as are requested in such written request of the District, provided that the Paying Agent shall not be required to deliver such new Refunding Bonds within a period of less than sixty (60) days from the date of receipt of such written request from the District.

(C) In the case of a partial redemption or an advance refunding of any Refunding Bonds evidencing a portion of the principal maturing in a particular year, DTC or its successor (or any Substitute Depository or its successor) shall make an appropriate notation on such Refunding Bonds indicating the date and amounts of such reduction in principal, in form acceptable to the Paying Agent, all in accordance with the Letter of Representations. The Paying Agent shall not be liable for such Depository's failure to make such notations or errors in making such notations.

(D) The District and the Paying Agent shall be entitled to treat the person in whose name any Refunding Bond is registered as the Owner thereof for all purposes of this Resolution and any applicable laws, notwithstanding any notice to the contrary received by the Paying Agent or the District; and the District and the Paying Agent shall not have responsibility for transmitting payments to, communicating with, notifying, or otherwise dealing with any Beneficial Owners of the Refunding Bonds. Neither the District nor the Paying Agent shall have any responsibility or obligation, legal or otherwise, to any such Beneficial Owners or to any other party, including DTC or its successor (or Substitute Depository or its successor), except to the Owner of any Refunding Bonds, and the Paying Agent may rely conclusively on its records as to the identity of the Owners of the Refunding Bonds.

SECTION 7. Execution of the Refunding Bonds. The Refunding Bonds shall be signed by the President of the Board, or by such other member of the Board authorized to sign on behalf of the President, by his or her manual or facsimile signature and countersigned by the manual or facsimile signature of the Secretary to or Clerk of the Board, or the designees thereof, all in their official capacities. No Refunding Bond shall be valid or obligatory for any purpose or shall be entitled to any security or benefit under this Resolution unless and until the certificate of authentication printed on the Refunding Bond is signed by the Paying Agent as authenticating agent. Authentication by the Paying Agent shall be conclusive evidence that the Refunding Bond so authenticated has been duly issued, signed and delivered under this Resolution and is entitled to the security and benefit of this Resolution.

SECTION 8. Paying Agent; Transfer and Exchange. So long as any of the Refunding Bonds remain Outstanding, the District will cause the Paying Agent to maintain and keep at its designated office all books and records necessary for the registration, exchange and transfer of the Refunding Bonds as provided in this Section. Subject to the provisions of Section 9 below, the person in whose name a Refunding Bond is registered on the Bond Register shall be regarded as the absolute Owner of that Refunding Bond for all purposes of this Resolution. Payment of or on account of the principal of and premium, if any, and interest on any Refunding Bond shall be made only to or upon the order of such Owner; neither the District nor the Paying Agent shall be affected by any notice to the contrary, but the registration may be changed as provided in this Section. All such payments shall be valid and effectual to satisfy and discharge the District's liability upon the Refunding Bonds, including interest, to the extent of the amount or amounts so paid.

Any Refunding Bond may be exchanged for Refunding Bonds of like tenor, Series, maturity and Transfer Amount upon presentation and surrender at the designated office of the Paying Agent, together with a request for exchange signed by the Owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. A Refunding Bond may be transferred on the Bond Register only upon presentation and surrender of the Refunding Bond at the designated office of the Paying Agent together with an assignment executed by the Owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. Upon exchange or transfer, the Paying Agent shall complete, authenticate and deliver a new Refunding Bond or Refunding Bonds of like tenor and of any authorized denomination or denominations requested by the Owner equal to the Transfer Amount of the Refunding Bond surrendered and bearing or accruing interest at the same rate and maturing on the same date.

If any Refunding Bond shall become mutilated, the District, at the expense of the Owner of said Refunding Bond, shall execute, and the Paying Agent shall thereupon authenticate and deliver, a new Refunding Bond of like Series, tenor, maturity and Transfer Amount in exchange and substitution for the Refunding Bond so mutilated, but only upon surrender to the Paying Agent of the Refunding Bond so mutilated. If any Refunding Bond issued hereunder shall be lost, destroyed or stolen, evidence of such loss, destruction or theft may be submitted to the Paying Agent and, if such evidence be satisfactory to the Paying Agent and indemnity for the Paying Agent and the District satisfactory to the Paying Agent shall be given by the Owner, the District, at the expense of the Owner, shall execute, and the Paying Agent shall thereupon authenticate and deliver, a new Refunding Bond of like Series, tenor, maturity and Transfer Amount in lieu of and in substitution for the Refunding Bond so lost, destroyed or stolen (or if any such Refunding Bond shall have matured or shall have been called for redemption, instead of issuing a substitute Refunding Bond, the Paying Agent may pay the same without surrender thereof upon receipt of indemnity satisfactory to the Paying Agent and the District). The Paying Agent may require payment of a reasonable fee for each new Refunding Bond issued under this paragraph and of the expenses which may be incurred by the District and the Paying Agent.

If signatures on behalf of the District are required in connection with an exchange or transfer, the Paying Agent shall undertake the exchange or transfer of Refunding Bonds only after the new Refunding Bonds are signed by the authorized officers of the District. In all cases of exchanged or transferred Refunding Bonds, the District shall sign and the Paying Agent shall authenticate and deliver Refunding Bonds in accordance with the provisions of this Resolution. All fees and costs of transfer shall be paid by the requesting party. Those charges may be required to be paid before the procedure is begun for the exchange or transfer. All Refunding Bonds issued upon any exchange or transfer shall be valid obligations of the District, evidencing the same debt, and entitled to the same security and benefit under this Resolution as the Refunding Bonds surrendered upon that exchange or transfer.

Any Refunding Bond surrendered to the Paying Agent for payment, retirement, exchange, replacement or transfer shall be cancelled by the Paying Agent. The District may at any time deliver to the Paying Agent for cancellation any previously authenticated and delivered Refunding Bonds that the District may have acquired in any manner whatsoever, and those Refunding Bonds shall be promptly cancelled by the Paying Agent. Written reports of the surrender and cancellation of Refunding Bonds shall be made to the District by the Paying Agent as requested by the District. The cancelled Refunding Bonds shall be retained for three years, then returned to the District or destroyed by the Paying Agent as directed by the District.

Neither the District nor the Paying Agent will be required (a) to issue or transfer any Refunding Bonds during a period beginning with the opening of business on the 16th day next preceding either any Bond Payment Date or any date of selection of Refunding Bonds to be redeemed and ending with the close of business on the Bond Payment Date or any day on which the applicable Redemption Notice is given or (b) to transfer any Refunding Bonds which have been selected or called for redemption in whole or in part.

SECTION 9. <u>Payment</u>. Payment of interest on any Refunding Bond on any Bond Payment Date shall be made to the person appearing on the Bond Register as the Owner thereof as of the Record Date immediately preceding such Bond Payment Date, such interest to be paid by wire transfer to the bank and account number on file with the Paying Agent as of the Record Date. The principal of and redemption premium, if any, payable on the Refunding Bonds shall be payable upon maturity or redemption upon surrender at the designated office of the Paying Agent. The principal of, premiums, if any, and interest on the Refunding Bonds shall be payable in lawful money of the United States of America. The Paying Agent is hereby authorized to pay the Refunding Bonds when duly presented for payment at maturity, and to cancel all Refunding Bonds upon payment thereof. Except as otherwise provided by the Act, the Refunding Bonds are general obligations of the District, payable solely from the levy of *ad valorem* property taxes upon all property subject to taxation within the District, which taxes are unlimited as to rate or amount. The Refunding Bonds do not constitute an obligation of the County except as provided in this Resolution. No part of any fund of the County is pledged or obligated to the payment of the Refunding Bonds.

SECTION 10. Form of Refunding Bonds. The Refunding Bonds shall be in substantially the form attached as Exhibit A, allowing those officials executing the Refunding Bonds to make the insertions and deletions necessary to conform the Refunding Bonds to this Resolution, the Purchase Contract and the Official Statement, or to correct or cure any defect, inconsistency, ambiguity or omission therein. Pending the preparation of definitive Refunding Bonds, the Refunding Bonds may be executed and delivered in temporary form exchangeable for definitive Refunding Bonds when ready for delivery. If the Paying Agent delivers temporary Refunding Bonds, it shall execute and deliver definitive Refunding Bonds in an equal aggregate principal amount of authorized denominations, when available, and thereupon the temporary Refunding Bonds shall be surrendered to the Paying Agent. Until so exchanged, the temporary Refunding Bonds shall be entitled to the same benefits hereunder as definitive Refunding Bonds.

SECTION 11. Delivery of Refunding Bonds. The proper officials of the District shall cause the Refunding Bonds to be prepared and, following their sale, shall have the Refunding Bonds signed and delivered, together with a final transcript of proceedings with reference to the issuance of the Refunding Bonds, to the Underwriters upon payment of the purchase price therefor.

SECTION 12. Deposit of Proceeds of Refunding Bonds; Escrow Agreement. An amount of proceeds from the sale of the Refunding Bonds necessary to purchase certain Federal Securities, or to otherwise refund the Refunded Bonds, shall be transferred to the Escrow Agent for deposit in the escrow fund established under the Escrow Agreement (the "Escrow Fund"), which amount, if uninvested, shall be sufficient, or if invested, together with an amount or amounts of cash held uninvested therein, shall be sufficient to refund the Refunded Bonds all as set forth in a certificate of an Authorized Officer. Premium or proceeds received from the sale of the Refunding Bonds desired to pay all or a portion of the costs of issuing the Refunding Bonds may be deposited in the fund of the District held by a fiscal agent selected thereby and shall be kept separate and distinct from all other District funds, and those proceeds shall be used solely for the purpose of paying costs of issuance of the Refunding Bonds.

Any accrued interest received by the District from the sale of the Refunding Bonds shall be kept separate and apart in the fund hereby created and established and to be designated as the "Sacramento City Unified School District, 2022 General Obligation Refunding Bond Debt Service Fund" (the "Debt Service Fund") for the Refunding Bonds and used only for payments of principal of and interest on the Refunding Bonds. The Debt Service Fund shall be held by the County. At the election of the District, (i) to the extent the Bonds are issued in more than one Series, there shall be created a separate Debt Service Fund for each such Series of Bonds, with appropriate Series designation, and all references herein to the Debt Service Fund shall be deemed to include any Debt Service Fund created for a Series of Bonds, or (ii) the Debt Service Fund may be established as a subaccount of, or otherwise combined with, a fund established by the County for the purpose of holding proceeds of *ad valorem* property tax levies made to pay bonds issued pursuant to the Authorizations. A portion of the premium received by the District from the sale of the Refunding Bonds may be transferred to the Debt Service Fund or applied to the payment of cost of issuance of the Refunding Bonds, or some combination of deposits. Any excess proceeds of the Refunding Bonds not needed for the authorized purposes set forth herein for which the Refunding Bonds are being issued shall be transferred to the Debt Service Fund and applied to the payment of the principal of and interest on the Refunding Bonds. If, after payment in full of the Refunding Bonds, there remain excess proceeds, any such excess amounts shall be transferred to the general fund of the District.

The moneys in the Debt Service Fund, to the extent necessary to pay the principal of and interest on the Refunding Bonds as the same become due and payable, shall be transferred by the Director of Finance to DTC to pay the principal of and interest on the Refunding Bonds. DTC will thereupon make payments of principal of and interest on the Refunding Bonds to the DTC Participants who will thereupon make payments of such principal and interest to the Beneficial Owners of the Refunding Bonds. Any moneys remaining in the Debt Service Fund after the Refunding Bonds and the interest thereon have been paid in full, or provision for such payment has been made, shall be transferred to the general fund of the District.

Except as required below to satisfy the requirements of Section 148(f) of the Code, interest earned on the investment of monies held in the Debt Service Fund shall be retained in the Debt Service Fund and used to pay principal of and interest on the Refunding Bonds when due.

SECTION 13. Rebate Fund.

(a) General. If necessary, there shall be created and established a special fund designated the "Sacramento City Unified School District 2022 General Obligation Refunding Bond Rebate Fund" (the "Rebate Fund"). All amounts at any time on deposit in the Rebate Fund shall be held in trust, to the extent required to satisfy the requirement to make rebate payments to the United States (the "Rebate Requirement") pursuant to Section 148 of the Code, as the same may be amended from time to time, and the Treasury Regulations promulgated thereunder (the "Rebate Regulations"). Such amounts shall be free and clear of any lien hereunder and shall be governed by this Section and Section 14 of this Resolution and by that certain tax certificate concerning certain matters pertaining to the use and investment of proceeds of the Refunding Bonds, executed and delivered to the District on the date of issuance of the Refunding Bonds, including any and all exhibits attached thereto (the "Tax Certificate").

(b) Deposits.

(a) Within forty-five (45) days of the end of each fifth Bond Year (as such term is defined in the Tax Certificate) (1) the District shall calculate or cause to be calculated with respect to the Refunding Bonds the amount that would be considered the "rebate amount" within the meaning of Section 1.148-3 of the Rebate Regulations, using as the "computation date" for this purpose the end of such five Bond Years, and (2) the District shall deposit to the Rebate Fund from deposits from the District or from amounts available therefor on deposit in the other funds established hereunder, if and to the extent required, amounts sufficient to cause the balance in the Rebate Fund to be equal to the "rebate amount" so calculated.

(b) The District shall not be required to deposit any amount to the Rebate Fund in accordance with the preceding sentence if the amount on deposit in the Rebate Fund prior to the deposit required to be made under this subsection (b) equals or exceeds the "rebate amount" calculated in accordance with the preceding sentence. Such excess may be withdrawn from the Rebate Fund to the extent permitted under subsection (g) of this Section.

(c) The District shall not be required to calculate the "rebate amount" and the District shall not be required to deposit any amount to the Rebate Fund in accordance with this subsection (b), with respect to all or a portion of the proceeds of the Refunding Bonds (including amounts treated as the proceeds of the Refunding Bonds) (1) to the extent such proceeds satisfy the expenditure requirements of Section 148(f)(4)(B) or Section 148 (f)(4)(C) of the Code or Section

1.148-7(d) of the Treasury Regulations or the small issuer exception of Section 148(f)(4)(D) of the Code, whichever is applicable, and otherwise qualify for the exception of the Rebate Requirement pursuant to whichever of said sections is applicable, or (2) to the extent such proceeds are subject to an election by the District under Section 148(f)(4)(C)(vii) of the Code to pay a one and one-half percent (1½%) penalty in lieu of arbitrage rebate in the event any of the percentage expenditure requirements of Section 148(f)(4)(C) are not satisfied, or (3) to the extent such proceeds qualify for the exception to arbitrage rebate under Section 148(f)(4)(A)(ii) of the Code for amounts in a "bona fide debt service fund." In such event, and with respect to such amounts, the District shall not be required to deposit any amount to the Rebate Fund in accordance with this subsection (b).

(c) Withdrawal Following Payment of Refunding Bonds. Any funds remaining in the Rebate Fund after redemption of all the Refunding Bonds and any amounts described in paragraph (ii) of subsection (d) of this Section, including accrued interest, shall be transferred to the General Fund of the District.

(d) Withdrawal for Payment of Rebate. Subject to the exceptions contained in subsection (b) of this Section to the requirement to calculate the "rebate amount" and make deposits to the Rebate Fund, the District shall pay to the United States, from amounts on deposit in the Rebate Fund,

(a) not later than sixty (60) days after the end of (a) the fifth (5th) Bond Year, and (b) each fifth (5th) Bond Year thereafter, an amount that, together with all previous rebate payments, is equal to at least 90% of the "rebate amount" calculated as of the end of such Bond Year in accordance with Section 1.148-3 of the Rebate Regulations; and

(b) not later than sixty (60) days after the payment of all Refunding Bonds, an amount equal to one hundred percent (100%) of the "rebate amount" calculated as of the date of such payment (and any income attributable to the "rebate amount" determined to be due and payable) in accordance with Section 1.148-3 of the Rebate Regulations.

(e) Rebate Payments. Each payment required to be made pursuant to subsection (d) of this Section shall be made to the Internal Revenue Service Center, Ogden, Utah 84201, on or before the date on which such payment is due, and shall be accompanied by Internal Revenue Service Form 8038-T, such form to be prepared or caused to be prepared by or on behalf of the District.

(f) Deficiencies in the Rebate Fund. In the event that, prior to the time of any payment required to be made from the Rebate Fund, the amount in the Rebate Fund is not sufficient to make such payment when such payment is due, the District shall calculate the amount of such deficiency and deposit an amount equal to such deficiency into the Rebate Fund prior to the time such payment is due.

(g) Withdrawals of Excess Amount. In the event that immediately following the calculation required by subsection (b) of this Section, but prior to any deposit made under said subsection, the amount on deposit in the Rebate Fund exceeds the "rebate amount" calculated in accordance with said subsection, upon written instructions from the District, the District may withdraw the excess from the Rebate Fund and credit such excess to the Debt Service Fund.

(h) Record Retention. The District shall retain records of all determinations made hereunder until three years after the retirement of the Refunding Bonds.

(i) Survival of Defeasance. Notwithstanding anything in this Resolution to the contrary, the Rebate Requirement shall survive the payment in full or defeasance of the Refunding Bonds.

SECTION 14. Security for the Refunding Bonds. There shall be levied on all the taxable property in the District, in addition to all other taxes, a continuing direct *ad valorem* property tax annually during the period the Refunding Bonds are Outstanding in an amount sufficient to pay the principal of and interest on the Refunding Bonds when due, which moneys when collected will be deposited in the Debt Service Fund of the District and used for the payment of the principal of and interest on the Refunding Bonds when and as the same fall due, and for no other purpose. The District covenants to cause the County to take all actions necessary to levy such *ad valorem* property tax in accordance with this Section 14 and Section 53559 of the Act.

The Refunding Bonds shall, pursuant to Government Code Section 53515, be secured by a statutory lien on all revenues received pursuant to the levy and collection of *ad valorem* property taxes for the payment of the Refunding Bonds.

Pursuant to Government Code Sections 5450 and 5451, the District hereby pledges all revenues received from the levy and collection of *ad valorem* property taxes for the payment of the Refunding Bonds and all amounts on deposit in the Debt Service Fund to the payment of the Refunding Bonds. Such pledge shall constitute a lien on and security interest in such taxes and amounts in the Debt Service Fund. This pledge shall constitute an agreement between the District and the Owners of the Refunding Bonds to provide security for the payment of the Refunding Bonds in addition to any statutory lien that may exist.

The moneys in the Debt Service Fund, to the extent necessary to pay the principal of and interest on the Refunding Bonds as the same become due and payable, shall be transferred by the Director of Finance to the Paying Agent which, in turn, shall pay such moneys to DTC to pay such principal and interest. DTC will thereupon make payments of principal of and interest on the Refunding Bonds to the DTC Participants who will thereupon make payments of such principal and interest to the Beneficial Owners of the Refunding Bonds. Any moneys remaining in the Debt Service Fund after the Refunding Bonds and the interest thereon have been paid in full, or provision for such payment has been made, shall be transferred to the general fund of the District, pursuant to Education Code Section 15234.

SECTION 15. Arbitrage Covenant. The District covenants that it will restrict the use of the proceeds of the Refunding Bonds in such manner and to such extent, if any, as may be necessary, so that the Refunding Bonds will not constitute arbitrage bonds under Section 148 of the Code and the applicable regulations prescribed under that Section or any predecessor section. Calculations for determining arbitrage requirements shall be the sole responsibility of the District.

SECTION 16. Legislative Determinations. The Board hereby determines that all acts and conditions necessary to be performed thereby or to have been met precedent to and in the issuing of the Refunding Bonds in order to make them legal, valid and binding general obligations of the District have been performed and have been met, or will at the time of delivery of the Refunding Bonds have been performed and have been met, in regular and due form as required by law; and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Refunding Bonds. Furthermore, the Board hereby finds and determines pursuant to Section 53552 of the Act that the prudent management of the fiscal affairs of the District requires that it issue the Refunding Bonds without submitting the question of the issuance of the Refunding Bonds to a vote of the qualified electors of the District. Pursuant to Government Code Section 53587, in determining the amount of Refunding Bonds to be issued, the Board hereby determines that any capitalized interest from proceeds of the Refunding Bonds shall be reasonably required.

SECTION 17. Official Statement. The Preliminary Official Statement relating to the Refunding Bonds, substantially in the form on file with the Secretary to the Board is hereby approved and the Authorized Officers, each alone, are hereby authorized and directed, for and in the name and on behalf of the District, to deliver such Preliminary Official Statement to the Underwriters to be used in connection with the offering and sale of the Refunding Bonds. The Authorized Officers, each alone, are hereby authorized and directed, for and in the name and on behalf of the District, to deem the Preliminary Official Statement "final" pursuant to 15c2-12 of the Securities Exchange Act of 1934, prior to its distribution and to execute and deliver to the Underwriters a final Official Statement, substantially in the form of the Preliminary Official Statement, with such changes therein, deletions therefrom and modifications thereto as an Authorized Officer executing the same shall approve. Execution of the Official Statement shall conclusively evidence the District's approval of the Official Statement.

SECTION 18. Insurance. In the event the District purchases bond insurance for the Refunding Bonds, and to the extent that the Bond Insurer makes payment of the principal of or interest on the Refunding Bonds, it shall become the Owner of such Refunding Bonds with the right to payment of principal or interest on the Refunding Bonds, and shall be fully subrogated to all of the Owners' rights, including the Owners' rights to payment thereof. To evidence such subrogation (i) in the case of subrogation as to claims of past due interest, the Paying Agent shall note the Bond Insurer's rights as subrogee on the Bond Register for the Refunding Bonds maintained by the Paying Agent upon receipt of a copy of the cancelled check issued by the Bond Insurer for the payment of such interest to the Owners of the Refunding Bonds, and (ii) in the case of subrogation as to claims for past due principal, the Paying Agent shall note the Bond Insurer as subrogee on the Bond Register for the Refunding Bonds maintained by the Paying Agent upon surrender of the Refunding Bonds by the Owners thereof to the Bond Insurer or the insurance trustee for the Bond Insurer.

SECTION 19. Defeasance. All or any portion of the Outstanding maturities of the Refunding Bonds may be defeased prior to maturity in the following ways:

(a) Cash: by irrevocably depositing with an independent escrow agent selected by the District an amount of cash which, together with amounts transferred from the Debt Service Fund, if any, is sufficient to pay all Refunding Bonds Outstanding and designated for defeasance (including all principal thereof, accrued interest thereon and redemption premiums, if any) at or before their maturity date; or

(b) Government Obligations: by irrevocably depositing with an independent escrow agent selected by the District noncallable Government Obligations, together with amounts transferred from the Debt Service Fund, if any, and any other cash, if required, in such amount as will, together with interest to accrue thereon, in the opinion of an independent certified public accountant, be fully sufficient to pay and discharge all Refunding Bonds Outstanding and designated for defeasance (including all principal thereof, accrued interest thereon and redemption premiums, if any) at or before their maturity date;

then, notwithstanding that any of such Refunding Bonds shall not have been surrendered for payment, all obligations of the District with respect to all such designated Outstanding Refunding Bonds shall cease and terminate, except only the obligation of the independent escrow agent selected by the District to pay or cause to be paid from funds deposited pursuant to paragraphs (a) or (b) of this Section, to the Owners of such designated Refunding Bonds not so surrendered and paid all sums due with respect thereto.

For purposes of this Section, "Government Obligations" shall mean:

Direct and general obligations of the United States of America, obligations that are unconditionally guaranteed as to principal and interest by the United States of America (which may consist of obligations of the Resolution Funding Corporation that constitute interest strips), or obligations the payment of the principal of and interest on which is secured, guaranteed or otherwise backed by, directly or indirectly, a pledge of the full faith and credit of the United States of America. In the case of direct and general obligations of the United States of America, Government Obligations shall include evidences of direct ownership of proportionate interests in future interest or principal payments of such obligations. Investments in such proportionate interests must be limited to circumstances where (i) a bank or trust company acts as custodian and holds the underlying United States obligations; (ii) the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor of the underlying United States obligations; and (iii) the underlying United States obligations are held in a special account, segregated from the custodian's general assets, and are not available to satisfy any claim of the custodian, any person claiming through the custodian, or any person to whom the custodian may be obligated; provided that such obligations are rated or assessed at least as high as direct and general obligations of the United States of America by either Moody's or S&P.

SECTION 20. Other Actions, Determinations and Approvals.

(a) Officers of the Board, District officials and staff are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to proceed with the issuance of the Refunding Bonds and otherwise carry out, give effect to and comply with the terms and intent of this Resolution. Such actions heretofore taken by such officers, officials and staff are hereby ratified, confirmed and approved.

(b) The Board hereby finds and determines that both the total net interest cost to maturity on the Refunding Bonds plus the principal amount of the Refunding Bonds will be less than the total net interest cost to maturity on the Refunded Bonds plus the principal amount of the Refunded Bonds.

(c) The Board anticipates that the Refunded Bonds will be redeemed on the first respective optional redemption dates therefor following the issuance of the Refunding Bonds.

(d) The Board hereby appoints U.S. Bank Trust Company, National Association as Escrow Agent for the Refunded Bonds and approves the form of the Escrow Agreement substantially in the form on file with the Secretary to the Board. The Authorized Officers, each alone, are hereby authorized to execute the Escrow Agreement with such changes as they shall approve, such approval to be conclusively evidenced by such individual's execution and delivery thereof.

(e) The Board hereby appoints Dale Scott and Company, as Municipal Advisor, Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, as Bond Counsel and Disclosure Counsel, each with respect to the issuance of the Refunding Bonds. The Board hereby authorizes the appointment of such Underwriters as shall be identified in the Purchase Contract.

(f) Based on a good faith estimate received by the District from the Municipal Advisor, the Board hereby finds that (i) the True Interest Cost of the Refunding Bonds (as defined in Government Code Section 5852.1(a)(1)(A)) is expected to be approximately 2.02%, (ii) the total Finance Charge of the Refunding Bonds (as defined in Government Code Section 5852.1(a)(1)(B)) is expected to be $563,000, (iii) the total proceeds expected to be received by the District from the sale of the Refunding Bonds, less the Finance Charge of the Refunding Bonds and any reserves or capitalized interest paid or funded with proceeds of the Refunding Bonds, is $62,134,000, and (iv) the District expects that the Total Payment Amount (as defined in Government Code Section 5852.1(a)(1)(D)), calculated to the final maturity of the Refunding Bonds, will be $69,435,781. The information presented in this Section 20(f) is included in satisfaction of Government Code Section 5852.1, and shall not abrogate or otherwise limit any other provision of this Resolution.

(g) The provisions of this Resolution as they relate to the terms of the Refunding Bonds may be amended by the Purchase Contract and the Official Statement; if the Purchase Contract so provides, the Refunding Bonds may be issued as crossover refunding bonds pursuant to Government Code Section 53558(b). All or a portion of the Refunding Bonds are further authorized to be issued on a forward delivery basis.

(f) The District hereby approves the execution and delivery of all agreements, documents, certificates and instruments referred to herein with electronic signatures as may be permitted under the California Uniform Electronic Transactions Act and digital signatures as may be permitted under Government Code Section 16.5 using DocuSign or comparable digital signature program.

SECTION 21. Resolution to County Director of Finance. The Secretary to the Board is hereby directed to provide a certified copy of this Resolution to the Director of Finance immediately following its adoption.

SECTION 22. Request to County to Levy Tax. The Board of Supervisors and officers of the County are obligated by statute to provide for the levy and collection of *ad valorem* property taxes in each year sufficient to pay all principal of and interest coming due on the Refunding Bonds in such year, and to pay from such taxes all amounts due on the Refunding Bonds. The District hereby requests the Board of Supervisors of the County to annually levy a tax upon all taxable property in the District sufficient to pay all such principal and interest coming due on the Refunding Bonds in such year, and to pay from such taxes all amounts due on the Refunding Bonds. The Board hereby finds and determines that such ad valorem taxes shall be levied specifically to pay the Refunding Bonds being issued to finance and refinance specific projects authorized by the voters of the District at the Elections.

SECTION 23. Nonliability of the County. Notwithstanding anything to the contrary contained herein, in the Refunding Bonds or in any other document mentioned herein, neither the County, nor its officials, officers, employees or agents shall have any liability hereunder or by reason hereof or in connection with the transactions contemplated hereby, the Refunding Bonds are not a debt of the County or a pledge of the County's full faith and credit, and the Refunding Bonds and any liability in connection therewith shall be paid solely from ad valorem property taxes lawfully levied to pay the principal of or interest on the Refunding Bonds, which taxes shall be unlimited as to rate or amount.

SECTION 24. Continuing Disclosure. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of that certain Continuing Disclosure Certificate executed by the District and dated as of the Date of Delivery, as originally executed and as it may be amended from time to time in accordance with the terms thereof. The Board hereby approves the form of the Continuing Disclosure Certificate appended to the form of Preliminary Official Statement on file with the Secretary to the Board, and the Authorized Officers, each alone, are hereby authorized to execute the Continuing Disclosure Certificate with such changes thereto as the Authorized Officers executing the same shall approve, such approval to be conclusively evidenced by such execution and delivery. Noncompliance with this Section shall not result in acceleration of the Refunding Bonds.

SECTION 25. Further Actions Authorized. It is hereby covenanted that the District, and its appropriate officials, have duly taken all actions necessary to be taken by them, and will take any additional actions necessary to be taken by them, for carrying out the provisions of this Resolution.

SECTION 26. Recitals. All the recitals in this Resolution above are true and correct and the Board so finds, determines and represents.

SECTION 27. Effective Date. This Resolution shall take effect immediately upon its passage.

PASSED, ADOPTED AND APPROVED this 7th day of April, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

____

President, Board of Education
Sacramento City Unified School District

Attest:

____

Secretary to the Board of Education
Sacramento City Unified School District

SECRETARY'S CERTIFICATE

I, Jorge A. Aguilar, Superintendent and Secretary to the Board of Education of the Sacramento City Unified School District, Sacramento County, California, hereby certify as follows:

The foregoing is a full, true and correct copy of a Resolution duly adopted at a regular meeting of the Board of Education of the District duly and legally held at the regular meeting place thereof on April 7, 2022, of which meeting all of the members of the Board of said District had due notice and at which a quorum was present.

I have carefully compared the same with the original minutes of said meeting on file and of record in my office and the foregoing is a full, true and correct copy of the original Resolution adopted at said meeting and entered in said minutes.

Said resolution has not been amended, modified or rescinded since the date of its adoption, and the same is now in full force and effect.

Dated: April __, 2022

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

EXHIBIT A

FORM OF REFUNDING BOND

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TO THE PAYING AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE OR PAYMENT, AND ANY BOND ISSUED IS REGISTERED IN THE NAME OF CEDE & CO. OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

REGISTERED	**REGISTERED**
NO.	**$**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(SACRAMENTO COUNTY, CALIFORNIA)
2022 GENERAL OBLIGATION REFUNDING BONDS

INTEREST RATE:	**MATURITY DATE:**	**DATED AS OF:**	**CUSIP**

REGISTERED OWNER: **CEDE & CO.**

PRINCIPAL AMOUNT:

The Sacramento City Unified School District (the "District") in Sacramento County, California (the "County"), for value received, promises to pay to the Registered Owner named above, or registered assigns, the Principal Amount on the Maturity Date, each as stated above, and interest thereon until the Principal Amount is paid or provided for at the Interest Rate stated above, on January 1 and July 1 of each year (the "Bond Payment Dates"), commencing July 1, 2022. This bond will bear interest from the Bond Payment Date next preceding the date of authentication hereof unless it is authenticated as of a day during the period from the 16th day of the month next preceding any Bond Payment Date to the Bond Payment Date, inclusive, in which event it shall bear interest from such Bond Payment Date, or unless it is authenticated on or before June 15, 2022, in which event it shall bear interest from the Date of Delivery. Interest on this bond shall be computed on the basis of a 360-day year of twelve 30-day months. Principal and interest are payable in lawful money of the United States of America, without deduction for the paying agent services, to the person in whose name this bond (or, if applicable, one or more predecessor bonds) is registered (the "Registered Owner") on the Register maintained by the Paying Agent, initially Director of Finance of Sacramento County. Principal is payable upon presentation and surrender of this bond at the designated office of the Paying Agent. Interest is payable by wire transfer by the Paying Agent on each Bond Payment Date to the Registered Owner of this bond (or one or more predecessor bonds) as shown on the Bond Register maintained by the Paying Agent as of, and to the bank and account number on file with the Paying Agent as of, the close of business on the 15th day of the calendar month next preceding that Bond Payment Date (the "Record Date").

This bond is one of an authorization of bonds issued by the District pursuant to Government Code Section 53550 *et seq.* and 53580 *et seq.* (the "Act") for the purpose of refunding certain of the District's outstanding bonded indebtedness, and paying all necessary legal, financial, and contingent costs in connection therewith. The Bonds are being issued under authority of and pursuant to the Act, the laws of the State of California, and the resolution of the Board of Education of the District adopted on April 7, 2022 (the "Bond Resolution"). This bond and the issue of which this bond is one are general obligation bonds of the District payable as to both Principal and interest solely from the proceeds of the levy of *ad valorem* property taxes on all property subject to such taxes in the District, which taxes are unlimited as to rate or amount in accordance with Education Code Sections 15250 and 15252. Pursuant to Government Code Section 53515, the bonds will be secured by a statutory lien on all revenues received pursuant to the levy and collection of such *ad valorem* property taxes.

Pursuant to Government Code Sections 5450 and 5451, the District has pledged all revenues received from the levy and collection of *ad valorem* property taxes for the payment of the bonds, and all amounts on deposit in the Debt Service Fund (as defined in the Bond Resolution), to the payment of the bonds. Such pledge shall constitute a lien on and security interest in such taxes and amounts in the Debt Service Fund, and shall constitute an agreement between the District and the Registered Owners of the Bonds to provide security for the payment of the bonds in addition to any statutory lien that may exist.

The bonds of this issue comprise $_____________ Principal Amount of current interest bonds, of which this bond is a part (each a "Refunding Bond").

This bond is exchangeable and transferable for bonds of like tenor, series, maturity and principal amount and in authorized denominations at the designated office of the Paying Agent by the Registered Owner, upon presentation and surrender hereof to the Paying Agent, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Paying Agent, all subject to the terms, limitations and conditions provided in the Bond Resolution. All fees and costs of transfer shall be paid by the transferor. The District and the Paying Agent may deem and treat the Registered Owner as the absolute Owner of this bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Paying Agent shall be affected by any notice to the contrary.

Neither the District nor the Paying Agent will be required (a) to issue or transfer any bond during a period beginning with the opening of business on the 16th day next preceding either any Bond Payment Date or any date of selection of Refunding Bonds to be redeemed and ending with the close of business on the Bond Payment Date or day on which the applicable notice of redemption is given or (b) to transfer any Refunding Bond which has been selected or called for redemption in whole or in part.

The Refunding Bonds maturing on or before July 1, 20__ are not subject to redemption prior to their fixed maturity dates. The Refunding Bonds maturing on or after July 1, 20__ are subject to redemption on or after July 1, 20__ or on any date thereafter at the option of the District, as a whole or in part, at a redemption price equal to the principal amount of the Refunding Bonds called for redemption, plus interest accrued thereon to the date fixed for redemption, without premium.

The Refunding Bonds maturing on July 1, 20__ (the "20__ Term Bonds") are subject to mandatory sinking fund redemption on July 1 of each year on and after July 1, 20__, at a redemption price equal to the principal amount thereof, together with accrued interest to the date fixed for redemption, without premium. The principal amounts represented by such 20__ Term Bonds to be so redeemed and the dates therefore and the final payment date is as indicated in the following table:

Redemption Dates	Principal Amounts
TOTAL	$

In the event that a portion of the 20__ Term Bonds is optionally redeemed prior to maturity, the remaining mandatory sinking fund payments with shown above shall be reduced proportionately, or as otherwise directed by the District, in integral multiples of $5,000 principal amount, in respect of the portion of such 20__ Term Bonds optionally redeemed.

If less than all of the Refunding Bonds of any one maturity shall be called for redemption, the particular Refunding Bonds or portions thereof of such maturity to be redeemed shall be selected by lot by the Paying Agent as directed by the District, and if not so directed, in such manner as the Paying Agent may determine; provided, however, that the portion of any Refunding Bond to be redeemed shall be in the principal amount of $5,000 or some multiple thereof. If less than all of the Refunding Bonds stated to mature on different dates shall be called for redemption, the particular Refunding Bonds or portions thereof to be redeemed shall be called by the Paying Agent in any order of maturity as directed by the District or, if the Paying Agent is not so directed, in the inverse order of maturity.

Reference is made to the Bond Resolution for a more complete description of certain defined terms used herein, as well as the provisions, among others, with respect to the nature and extent of the security for the Refunding Bonds of this series, the rights, duties and obligations of the District, the Paying Agent and the Registered Owners, and the terms and conditions upon which the Refunding Bonds are issued and secured. The Registered Owner of this bond assents, by acceptance hereof, to all of the provisions of the Bond Resolution.

It is certified and recited that all acts and conditions required by the Constitution and laws of the State of California to exist, to occur and to be performed or to have been met precedent to and in the issuing of the Refunding Bonds in order to make them legal, valid and binding general obligations of the District, have been performed and have been met in regular and due form as required by law; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the Refunding Bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due.

This bond shall not be valid or obligatory for any purpose and shall not be entitled to any security or benefit under the Bond Resolution until the Certificate of Authentication below has been signed.

IN WITNESS WHEREOF, the Sacramento City Unified School District, Sacramento County, California, has caused this bond to be executed on behalf of the District and in their official capacities by the manual or facsimile signature of the President of the Board of Education of the District, and to be countersigned by the manual or facsimile signature of the [Secretary to/Clerk of] the Board of the District, all as of the date stated above.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: ____________(Facsimile Signature)____________
President, Board of Education

COUNTERSIGNED:

__________(Facsimile Signature)__________
[Secretary to/Clerk of] the Board of Education

CERTIFICATE OF AUTHENTICATION

This bond is one of the Refunding Bonds described in the Bond Resolution referred to herein which has been authenticated and registered on ____________, 2022.

SACRAMENTO COUNTY DIRECTOR OF FINANCE, as Paying Agent

By:____
Authorized Representative

ASSIGNMENT

For value received, the undersigned sells, assigns and transfers to (print or typewrite name, address and zip code of Transferee): ____ this bond and irrevocably constitutes and appoints attorney to transfer this bond on the books for registration thereof, with full power of substitution in the premises.

Dated: _________________________ _______________________________

Signature Guaranteed:

____

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the within bond in every particular, without alteration or any change whatever, and the signature(s) must be guaranteed by an eligible guarantor institution.

Social Security Number, Taxpayer Identification Number or other identifying number of Assignee: __________________

Unless this bond is presented by an authorized representative of The Depository Trust Company to the issuer or its agent for registration of transfer, exchange or payment, and any bond issued is registered in the name of Cede & Co. or such other name as requested by an authorized representative of The Depository Trust Company and any payment is made to Cede & Co., ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL since the registered owner hereof, Cede & Co., has an interest herein.

LEGAL OPINION

The following is a true copy of the opinion rendered by Stradling Yocca Carlson & Rauth, a Professional Corporation in connection with the issuance of, and dated as of the date of the original delivery of, the bonds. A signed copy is on file in my office.

By: ___________(Facsimile Signature)_______________
[Secretary to/Clerk of] the Board of Education

(Form of Legal Opinion)

$___________
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(SACRAMENTO COUNTY, CALIFORNIA)
2022 REFUNDING GENERAL OBLIGATION BONDS

BOND PURCHASE AGREEMENT

___________, 2022

Sacramento City Unified School District
Board of Education
5735 47th Avenue
Sacramento, California 95824

Ladies and Gentlemen:

The undersigned, [LEAD UNDERWRITER], as representative (the "Representative") of itself, and [CO-MANAGER] (collectively, the "Underwriters") offers to enter into this Bond Purchase Agreement (the "Purchase Agreement") with the Sacramento City Unified School District (the "District"), which, upon the District's acceptance hereof, will be binding upon the District and the Underwriters. This offer is made subject to the written acceptance of this Purchase Agreement by the District and delivery of such acceptance to us at or prior to 11:59 P.M., California Time, on the date hereof. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to such terms in the Official Statement (as defined herein) or, if not defined in the Official Statement, in the Resolution (as defined herein).

Inasmuch as the sale contemplated hereby represents a negotiated transaction, the District acknowledges and agrees that: (i) the primary role of the Underwriters is to purchase securities for resale to investors in an arms-length commercial transaction between the District and the Underwriters and that the Underwriters have financial and other interests that differ from those of the District, (ii) the Underwriters are not acting as municipal advisors, financial advisors or fiduciaries to the District and have not assumed any advisory or fiduciary responsibilities to the District with respect to the transaction contemplated hereby and the discussions, undertakings and proceedings leading thereto (irrespective of whether the Underwriters, or any affiliates of the Underwriters, have provided other services or are currently providing other services to the District on other matters), (iii) the only obligations the Underwriters have to the District with respect to the transaction contemplated hereby are expressly set forth in this Purchase Agreement, except as otherwise provided by applicable rules and regulations of the Securities and Exchange Commission ("SEC") or the rules of the Municipal Securities Rulemaking Board ("MSRB"), and (iv) the District has consulted its own legal, accounting, tax, financial and other advisors, as applicable, to the extent it has deemed appropriate in connection with the transaction contemplated herein. The District acknowledges that it has previously provided the Underwriters with an acknowledgement of receipt of the required Underwriters' disclosure under Rule G-17 of the MSRB.

1. **Purchase and Sale of the Bonds**. Upon the terms and conditions and in reliance upon the representations, warranties and agreements herein set forth, the Underwriters hereby agree to purchase from the District for reoffering to the public, and the District hereby agrees to sell to the Underwriters for such purpose, all (but not less than all) of $_______________ in aggregate initial principal amount of the District's 2022 Refunding General Obligation Bonds (the "Bonds").

The Bonds shall bear interest from the Date of Delivery (as defined herein) payable semiannually on each January 1 and July 1, commencing July 1, 2022. The final maturity dates, interest rates, yields and redemption provisions of the Bonds are shown in Appendix A hereto, which appendix is incorporated by reference herein. The Underwriters shall purchase the Bonds at a price of $_______________ (consisting of the initial principal amount of the Bonds of $_______________, plus original issue premium of $_______________, and less an Underwriters' discount of $_______________).

2. **The Bonds.** The Bonds shall be dated as of the date of their initial issuance and delivery (the "Date of Delivery"). The Bonds shall mature on the dates shown on Appendix A hereto, shall otherwise be as described in the Official Statement (as defined herein), and shall be issued and secured pursuant to the provisions of the resolution of the Board of Education of the District adopted on April 7, 2022 (the "Resolution"), and Sections 53550 and 53580 *et. seq.* of the California Government Code (the "Act").

The Bonds shall be in book-entry form, shall bear CUSIP numbers, shall be in fully registered form, registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"); the Bonds shall initially be in authorized denominations of $5,000 principal amount, or any integral multiple thereof.

The Bonds are being issued to refund, on an current basis, the District's outstanding 2012 General Obligation Refunding Bonds (the "Refunded Bonds").

Pursuant an escrow agreement (the "Escrow Agreement"), dated as of the Closing Date (as defined herein), by and between the District and U.S. Bank Trust Company, National Association (the "Escrow Agent"), a portion of the net proceeds of the Bonds shall be deposited with the Escrow Agent in an escrow fund held pursuant to the Escrow Agreement (the "Escrow Fund"). Funds on deposit in the Escrow Fund shall be invested as provided in the Escrow Agreement, or otherwise held uninvested as cash, and applied to the payment of interest on the Refunded Bonds on its first optional redemption date, and to redeem the Refunded Bonds on such date at a price equal to 100% of the principal amount thereof.

[The scheduled payment of the principal of and interest on the Bonds, when due, will be guaranteed under a municipal bond insurance policy (the "Policy") to be issued by ____________ (the "Insurer").]

3. **Use of Documents**. The District hereby authorizes the Underwriters to use, in connection with the offer and sale of the Bonds, the Continuing Disclosure Certificate (as defined herein), this Purchase Agreement, the Preliminary Official Statement (as defined herein), the Official Statement, the Resolution, the Escrow Agreement and all information contained herein and therein and all of the documents, certificates or statements furnished by the District to the Underwriters in connection with the transactions contemplated by this Purchase Agreement.

4. **Public Offering of Bonds**. The Underwriters agree to make a bona fide public offering of all the Bonds at the initial public offering prices or yields to be set forth on the inside cover of the Official Statement and Appendix A hereto.

(a) The Underwriters agree to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar certificate, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Representative, the District and Stradling Yocca Carlson & Rauth, a Professional Corporation ("Bond Counsel"), to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds. All actions to be taken by the District under this section to establish the issue price of the Bonds may be taken on behalf of the District by Dale Scott & Company, Inc., the District's municipal advisor and any notice or report to be provided to the District may be provided to the District's municipal advisor.

(b) Except as otherwise set forth in Appendix A attached hereto, the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity. At or promptly after the execution of this Purchase Agreement, the Underwriters shall report to the District the price or prices at which it has sold to the public each maturity of Bonds. If at that time the 10% test has not been satisfied as to any maturity of the Bonds, the Underwriters agree to promptly report to the District the prices at which it sells the unsold Bonds of that maturity to the public. That reporting obligation shall continue, whether or not the Closing Date has occurred, until either (i) the Underwriters have sold all Bonds of that maturity or (ii) the 10% test has been satisfied as to the Bonds of that maturity, provided that, the Underwriters' reporting obligation after the Closing Date may be at reasonable periodic intervals or otherwise upon request of the District or Bond Counsel. For purposes of this Section, if Bonds mature on the same date but have different interest rates, each separate CUSIP number within that maturity will be treated as a separate maturity of the Bonds.

(c) The Underwriters confirm that they have offered the Bonds to the public on or before the date of this Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Appendix A attached hereto, except as otherwise set forth therein. Appendix A also sets forth, as of the date of this Purchase Agreement, the maturities, if any, of the Bonds for which the 10% test has not been satisfied and for which the District and the Underwriters agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of that maturity (the "hold-the-offering-price rule"). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriters will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

(1) the close of the fifth (5th) business day after the sale date; or

(2) the date on which the Underwriters have sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

The Underwriters will advise the District promptly after the close of the fifth business day after the sale date whether they has sold 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

(d) The Underwriters confirm that:

(1) any selling group agreement and any third-party distribution agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a member of the selling group and each broker-dealer that is a party to such third-party distribution agreement, as applicable:

(A) (i) to report the prices at which it sells to the public the unsold Bonds of each maturity allocated to it, whether or not the Closing Date has occurred, until either all Bonds of that maturity allocated to it have been sold or it is notified by the Underwriters that the 10% test has been satisfied as to the Bonds of that maturity, provided that, the reporting obligation after the Closing Date may be at reasonable periodic intervals or otherwise upon request of the Underwriters, and (ii) to comply with the hold-the-offering-price rule, if applicable, if and for so long as directed by the Underwriters,

(B) to promptly notify the Underwriters of any sales of Bonds that, to its knowledge, are made to a purchaser who is a related party to an underwriter participating in the initial sale of the Bonds to the public (each such term being used as defined below), and

(C) to acknowledge that, unless otherwise advised by the dealer or broker-dealer, the Underwriters shall assume that each order submitted by the dealer or broker-dealer is a sale to the public.

(2) any selling group agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer that is a party to a third-party distribution agreement to be employed in connection with the initial sale of the Bonds to the public to require each broker-dealer that is a party to such third-party distribution agreement to (A) report the prices at which it sells to the public the unsold Bonds of each maturity allocated to it, whether or not the Closing Date has occurred, until either all Bonds of that maturity allocated to it have been sold or it is notified by the Underwriters or the dealer that the 10% test has been satisfied as to the Bonds of that maturity, provided that, the reporting obligation after the Closing Date may be at reasonable periodic intervals or otherwise upon request of the Underwriters or the dealer, and (B) comply with the hold-the-offering-price rule, if applicable, if and for so long as directed by the Underwriters or the dealer and as set forth in the related pricing wires.

(e) The District acknowledges that, in making the representations set forth in this section, the Underwriters will rely on (i) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a third-party distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the requirements for establishing issue price of the Bonds, including, but not limited to, its agreement to comply with the hold-the-offering-price rule, if applicable to the Bonds, as set forth in the third-party distribution agreement and the related pricing wires.

(f) The Underwriters acknowledge that sales of any Bonds to any person that is a related party to an underwriter participating in the initial sale of the Bonds to the public (each such term being used as defined below) shall not constitute sales to the public for purposes of this section. Further, for purposes of this section:

(1) "public" means any person other than an underwriter or a related party,

(2) "underwriter" means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),

(3) a purchaser of any of the Bonds is a "related party" to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships (including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

(4) "sale date" means the date of execution of this Purchase Agreement by all parties

5. **Review of Official Statement**. The Representative hereby represents that it has received and reviewed the Preliminary Official Statement with respect to the Bonds, dated ________, 2022 (the "Preliminary Official Statement"), which has been duly authorized and prepared by the District for use by the Underwriters in connection with the sale of the Bonds. The District represents that it has duly authorized and caused the preparation of the Preliminary Official Statement and it has

deemed the Preliminary Official Statement to be final as of its date, except for either revision or addition of the offering price(s), interest rate(s), yield(s), selling compensation, aggregate principal amount, principal amount per maturity, redemption provisions, delivery date, rating(s) and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to Rule l5c2-12 of the Securities and Exchange Commission promulgated under the Securities Exchange Act of 1934, as amended (the "Rule").

The Underwriters agree that prior to the time the Official Statement relating to the Bonds is available, the Underwriters will send to any potential purchaser of the Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail or electronic distribution (or other equally prompt means) not later than the first business day following the date upon which each such request is received.

The Representative agrees to file the Official Statement with the MSRB through its Electronic Municipal Market Access system within one business day after receipt thereof from the District, but in no event later than the Closing (as defined below).

6. **Closing**. At 9:00 A.M., California Time, on ________, 2022 or at such other time or on such other date as shall have been mutually agreed upon by the District and the Representative (the "Closing"), the District will deliver to the Underwriters, at the offices of DTC in New York, New York, or at such other place as the District and the Representative may mutually agree upon, the Bonds in fully registered book-entry form, duly executed and registered in the name of Cede & Co., as nominee of DTC, and at the offices of Bond Counsel, in San Francisco, California, the other documents hereinafter mentioned; and the Underwriters will accept such delivery and pay the purchase price thereof in immediately available funds by check, draft or wire transfer to the account of the District.

7. **Representations, Warranties and Agreements of the District**. The District hereby represents, warrants and agrees with the Underwriters that:

(a) Due Organization. The District is a unified school district duly organized and validly existing under the laws of the State of California, with the power to issue the Bonds pursuant to the Act.

(b) Due Authorization. (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Bonds; (ii) the District has full legal right, power and authority to enter into this Purchase Agreement, the Escrow Agreement and the Continuing Disclosure Certificate, to adopt the Resolution, to perform its obligations under each such document or instrument, to approve the Official Statement, and to carry out and effectuate the transactions contemplated by this Purchase Agreement, the Escrow Agreement, the Continuing Disclosure Certificate and the Resolution; (iii) the execution and delivery or adoption of, and the performance by the District of the obligations contained in the Bonds, the Resolution, the Escrow Agreement, the Continuing Disclosure Certificate, and this Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing; (iv) this Purchase Agreement, assuming the due authorization, execution and delivery thereof by the other parties thereto, the Escrow Agreement and the Continuing Disclosure Certificate, constitute valid and legally binding obligations of the District, enforceable in accordance with their respective terms, subject to any limitations on the enforceability thereof as a result of the application of equitable principles and the exercise of judicial discretion in appropriate cases if equitable remedies are sought, and by the limitations on legal remedies against public agencies in the State of California; and (v) the District has duly authorized the consummation by it of all transactions contemplated by this Purchase Agreement.

(c) Consents. No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds, the execution and delivery of this Purchase Agreement, the Escrow Agreement and the Continuing Disclosure Certificate, the adoption of the Resolution, or the consummation of the other transactions effected or contemplated herein or hereby, or which have not been taken or obtained, except for such actions as may be necessary to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions of the United States as the Representative may reasonably request; provided, however, that the District shall not be required to subject itself to service of process in any jurisdiction in which it is not so subject as of the date hereof.

(d) Representation Regarding Refunded Bonds. The District has not entered into any contract or agreement that would limit or restrict its ability to refund the Refunded Bonds or enter into this Purchase Agreement for the sale of the Bonds to the Underwriter.

(e) No Default. The District is not in breach of or default under any applicable constitutional provision, law or administrative regulation of the State or the United States relating to the issuance of the Bonds or any applicable judgment or decree or any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the District is a party or to which the District or any of its property or assets is otherwise subject, and no event which would have a material and adverse effect upon the financial condition or operating of the District has occurred and is continuing which constitutes or with the passage of time or the giving of notice, or both, would constitute a default or event of default by the District under any of the foregoing.

(f) No Conflicts. To the best knowledge of the District, the issuance of the Bonds, and the execution, delivery and performance of this Purchase Agreement, the Escrow Agreement, the Continuing Disclosure Certificate, the Resolution and the Bonds, and the compliance with the provisions hereof and thereof do not conflict with or constitute on the part of the District a violation of or default under, the Constitution of the State of California or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.

(g) Litigation. As of the time of acceptance hereof, no action, suit, proceeding, hearing or investigation is pending or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices of the District or of the titles of the officials of the District to such offices; or (ii) seeking to restrain or enjoin the sale, issuance or delivery of any of the Bonds, the application of the proceeds of the sale of the Bonds, the collection of *ad valorem* property taxes contemplated by the Resolution, and the application thereof to pay the principal of and interest on the Bonds, or in any way contesting or affecting the validity or enforceability of the Bonds, this Purchase Agreement, the Escrow Agreement, the Continuing Disclosure Certificate or the Resolution or contesting the powers of the District or its authority with respect to the Bonds, the Resolution, this Purchase Agreement, the Escrow Agreement or the Continuing Disclosure Certificate; or (iii) in which a final adverse decision could (a) materially adversely affect the operations or financial condition of the District or the consummation of the transactions contemplated by this Purchase Agreement, the Escrow Agreement, the Continuing Disclosure Certificate or the Resolution, (b) declare this Purchase Agreement to be invalid or unenforceable in whole or in material part, or (c) adversely affect the exclusion of the interest paid on the Bonds from federal income taxation of the exclusion of interest on the Bonds from State personal income taxation.

(h) No Other Debt. Between the date hereof and the Closing, without the prior written consent of the Representative, neither the District, nor any other person on behalf of the District, will have issued in the name and on behalf of the District any bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement.

(i) Certificates. Any certificates signed by any officer of the District and delivered to the Underwriters shall be deemed a representation and warranty by the District to the Underwriters, but not by the person signing the same, as to the statements made therein.

(j) Continuing Disclosure. In accordance with the requirements of the Rule and pursuant to the Resolution, at or prior to the Closing, the District shall have duly authorized, executed and delivered a Continuing Disclosure Certificate with respect to the Bonds (the "Continuing Disclosure Certificate") on behalf of each obligated person for which financial and/or operating data is presented in the Official Statement. The Continuing Disclosure Certificate shall be substantially in the form attached to the Official Statement in Appendix __. Except as otherwise disclosed in the Official Statement, the District and its related entities have not, within the past five years, failed to comply in a material respect with any of its previous undertakings pursuant to the Rule to provide annual reports or notice of certain listed events.

(k) Official Statement Accurate and Complete. The Preliminary Official Statement, at the date thereof did not, as of the date hereof does not, contain any untrue statement of a material fact or omit or omits to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. As of the date thereof and on the Closing Date, the final Official Statement will not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. The District makes no representation or warranty as to the information contained in or omitted from the Preliminary Official Statement or the final Official Statement in reliance upon and in conformity with information furnished in writing to the District by or on behalf of the Underwriters through a representative of the Underwriters specifically for inclusion therein.

(l) Levy of Tax. The District hereby agrees to take any and all actions as may be required by Sacramento County (the "County") or otherwise necessary in order to arrange for the levy and collection of taxes, payment of the Bonds, and the deposit and investment of Bond proceeds. In particular, the District hereby agrees to provide to the Treasurer and Tax Collector of the County a copy of the Resolution, a copy of Appendix A hereto, and the full debt service schedule for the Bonds, in accordance with Education Code Section 15140(c) and policies and procedures of the County.

(m) No Material Adverse Change. The financial statements of, and other financial information regarding the District, in the Official Statement fairly present the financial position and results of the District as of the dates and for the periods therein set forth. Prior to the Closing, there will be no adverse change of a material nature in such financial position, results of operations or condition, financial or otherwise, of the District.

8. **Representations, Warranties and Agreements of the Underwriters.** The Underwriters represent to and agrees with the District that, as of the date hereof and as of the date of the Closing:

(a) The Representative is duly authorized to execute this Purchase Agreement and the Underwriters are authorized to take any action under the Purchase Agreement required to be taken by them.

(b) The Underwriters are in compliance with MSRB Rule G-37 with respect to the District, and are not prohibited thereby from acting as underwriter with respect to securities of the District.

(c) The Underwriters have, and have had, no financial advisory relationship, as that term is defined in California Government Code Section 53590(c) or MSRB Rule G-23, with the District with respect to the Bonds, and no investment firm controlling, controlled by or under common control with the Underwriters have or have had any such financial advisory relationship.

9. Covenants of the District. The District covenants and agrees with the Underwriters that:

(a) Securities Laws. The District will furnish such information, execute such instruments, and take such other action in cooperation with the Underwriters if and as the Representative may reasonably request in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations or such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof;

(b) Application of Proceeds. The District will apply the proceeds from the sale of the Bonds for the purposes specified in the Resolution;

(c) Official Statement. The District hereby agrees to deliver or cause to be delivered to the Underwriters, not later than the seventh (7th) business day following the date this Purchase Agreement is signed, copies of a final Official Statement substantially in the form of the Preliminary Official Statement, with only such changes therein as shall have been accepted by the Representative and the District (such Official Statement with such changes, if any, and including the cover page, inside front cover pages, and all appendices, exhibits, maps, reports and statements included therein or attached thereto being herein called the "Official Statement") in such quantities as may be requested by the Representative not later than five (5) business days following the date this Purchase Agreement is signed, in order to permit the Underwriters to comply with paragraph (b)(4) of the Rule and with the rules of the MSRB. The District hereby authorizes the Underwriters to use and distribute the Official Statement in connection with the offering and sale of the Bonds;

(d) Subsequent Events. The District hereby agrees to notify the Underwriters of any event or occurrence that may affect the accuracy or completeness of any information set forth in the Official Statement relating to the District until the date which is twenty five (25) days following the Closing;

(e) References. References herein to the Preliminary Official Statement and the final Official Statement include the cover page and all appendices, exhibits, maps, reports and statements included therein or attached thereto; and

(f) Amendments to Official Statement. During the period ending on the 25th day after the End of the Underwriting Period (or such other period as may be agreed to by the District and the Representative), the District (i) shall not supplement or amend the Official Statement or cause the Official Statement to be supplemented or amended without the prior written consent of the Representative and (ii) shall notify the Underwriters promptly if any event shall occur, or information comes to the attention of the District, that is reasonably likely to cause the Official Statement (whether or not previously supplemented or amended) to contain any untrue statement of a material fact or to omit to state a material fact required to be stated therein or necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. If, in the opinion of the Representative, such event requires the preparation and distribution of a supplement or amendment to the Official Statement, the District shall prepare and furnish to the Underwriters, at the District's expense, such number of copies of the supplement or amendment to the Official Statement, in form and substance mutually agreed upon by the District and the Representative, as the Representative may reasonably request. If such notification shall be given subsequent to the Closing, the District also shall furnish, or cause to be furnished, such additional legal opinions, certificates, instruments and other documents as the Representative may reasonably deem necessary to evidence the truth and accuracy of any such supplement or amendment to the Official Statement.

For purposes of this Purchase Agreement, the "End of the Underwriting Period" is used as defined in the Rule and shall occur on the later of (A) the date of Closing or (B) when the Underwriters no longer retains an unsold balance of the Bonds; unless otherwise advised in writing by the Representative on or prior to the Closing Date, or otherwise agreed to by the District and the Representative, the District may assume that the End of the Underwriting Period is the Closing Date.

10. **Conditions to Closing**. The Underwriters have entered into this Purchase Agreement in reliance upon the representations and warranties the District contained herein and the performance by the District of its obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriters' obligations under this Purchase Agreement are and shall be subject at the option of the Representative, to the following further conditions at the Closing:

(a) Representations True. The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriters at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Purchase Agreement;

(b) Obligations Performed. At the time of the Closing, (i) the Official Statement, this Purchase Agreement, and the Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Representative; (ii) all actions under the Act which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of their obligations required under or specified in the Resolution, this Purchase Agreement or the Official Statement to be performed at or prior to the Closing;

(c) Adverse Rulings. To the best knowledge of the District, no decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Purchase Agreement (and not reversed on appeal or otherwise set aside), or pending or threatened which has any of the effects described in Section 7(g) hereof or contesting in any way the completeness or accuracy of the Official Statement;

(d) Marketability. Between the date hereof and the Closing, the market price or marketability of the Bond or the ability of the Underwriters to enforce contracts for the sale of the Bonds, at the initial offering prices set forth in the Official Statement, of the Bonds shall not have been materially adversely affected in the reasonable judgment of the Representative by reason of any of the following:

(1) legislation enacted or introduced in the Congress or recommended for passage by the President of the United States (by press release, other form of notice or otherwise), or a decision rendered by a court established under Article III of the Constitution of the United States or by the United States Tax Court, with the purpose or effect, directly or indirectly, of causing the inclusion in gross income for purposes of federal income taxation of the interest received by the owner of the Bonds, or an order, ruling, regulation (final, temporary or proposed) or official statement issued or made:

(i) by or on behalf of the United States Treasury Department, or by or on behalf of the Internal Revenue Service, with the purpose or effect, directly or indirectly, of changing the federal income tax treatment of the interest received by the owners of the Bonds; or

(ii) by or on behalf of the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended;

(2) any outbreak or escalation of hostilities affecting the United States, the declaration by the United States of a national emergency or war, or engagement in major military hostilities by the United States or the occurrence or escalation of any other national or internal emergency or calamity relating to the effective operation of federal or state governments or the financial community in the United States;

(3) the declaration of a general banking moratorium by federal, New York or California authorities, or the general suspension of trading by the New York Stock Exchange, any national securities exchange, or any governmental authority securities exchange;

(4) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Bonds, or obligations of the general character of the Bonds, or securities generally, or the material increase of any such restrictions now in force, including those relating to the extension of credit by, or the charge to the net capital requirements of, the Underwriters;

(5) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the Securities and Exchange Commission, or any other governmental agency having jurisdiction over the subject matter thereof, issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Bonds, or the issuance, offering or sale of the Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;

(6) the withdrawal or downgrading or placement on negative credit watch of any underlying credit rating of the District's outstanding indebtedness by a national rating agency; or

(7) any event occurring, or information becoming known which, in the reasonable judgment of the Representative, makes untrue in any material adverse respect any statement or information contained in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading.

(8) the suspension by the SEC of trading in the outstanding securities of the District.

(f) Delivery of Documents. At or prior to the date of the Closing, the Underwriters shall receive sufficient copies of the following documents in each case dated as of the Closing Date and satisfactory in form and substance to the Representative:

(1) Bond Counsel Opinions.

(i) The approving opinion of Bond Counsel, as to the validity and tax status of the Bonds, dated the date of the Closing, addressed to the District, in substantially the form set forth as Appendix __ in the Preliminary Official Statement and Official Statement; and

(2) Reliance Letter. A reliance letter from Bond Counsel to the effect that the Underwriters can rely upon the approving opinion described in 10(f)(1) above;

(3) Supplemental Opinion of Bond Counsel. A supplemental opinion of Bond Counsel in form and substance satisfactory to the Representative, dated the Closing Date and addressed to the District and the Underwriters, substantially to the effect that:

(i) the description of the Bonds and the security for the Bonds and statements in the Official Statement on the cover thereof and under the captions "INTRODUCTION," "THE BONDS," "LEGAL MATTERS – Continuing Disclosure – Current Undertaking," and "TAX MATTERS," to the extent they purport to summarize certain provisions of the Bonds, the Resolution, the Continuing Disclosure Certificate and the form and content of Bond Counsel's approving opinion with respect to the treatment of interest on the Bonds under State or federal law, fairly and accurately summarize the matters purported to be summarized therein; provided that Bond Counsel need not express any opinion with respect to (i) any information contained in Appendices __, __ and ___ to the Official Statement, (ii) financial or statistical data or forecasts, numbers, charts, tables, estimates, projections, assumptions or expressions of opinion contained in the Official Statement, including in any of the appendices thereto, (iii) information with respect to The Depository Trust Company or its book-entry only system included therein, (iv) any CUSIP numbers or information relating thereto, (v) the District's compliance with its obligations to file annual reports or provide notice of the events described in Rule 15c2-12 promulgated under the Securities Act of 1934, (vi) any information with respect to the Underwriter or underwriting matters with respect to the Bonds, including but not limited to information under the caption "MISCELLANEOUS – Underwriting," (vii) any information with respect to the ratings on the Bonds and the rating agencies referenced therein, including but not limited to information under the caption "MISCELLANEOUS – Ratings", and [(viii) any information with respect to the Insurer or the Policy, including but not limited to information under the caption "THE BONDS – Bond Insurance"];

(ii) the Continuing Disclosure Certificate and this Purchase Contract have each been duly authorized, executed and delivered by the District and, assuming the due authorization, execution and delivery by the other parties thereto, constitute legal, valid and binding agreements of the District enforceable in accordance with their respective terms, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other laws relating to or affecting generally the enforcement of creditors' rights and except as their enforcement may be subject to the application of equitable principles and the exercise of judicial discretion in appropriate cases if equitable remedies are sought and by the limitations on legal remedies against public agencies in the State; and

(iii) the Bonds are exempt from registration pursuant to the Securities Act of 1933, as amended, and the Resolution is exempt from qualification as an indenture pursuant to the Trust Indenture Act of 1939, as amended; and

(4) Certificates. A certificate signed by appropriate officials of the District to the effect that (i) such officials are authorized to execute this Purchase Agreement, (ii) the representations, agreements and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the Resolution, the Paying Agent Agreements and this Purchase Agreement to be complied with by the District prior to or concurrently with the Closing and, as to the District, such documents are in full force and effect, (iv) such District officials have reviewed the Official Statement and on such basis certify that the Official Statement, as of its date and as of the date of the Closing, did not and does not contain any untrue statement of a material fact or omitted or omit to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading, (v) the Bonds being delivered on the date of the Closing to the Underwriters under this Purchase Agreement substantially conform to the descriptions thereof contained in the Resolution and the Paying Agent Agreements, and (vi) no event concerning the District has occurred since the date of the Official Statement which has not been disclosed therein or in any supplement thereto, but should be disclosed in order to make the statements in the Official Statement in light of the circumstances in which they were made not misleading;

(5) Reliance Letter. A reliance letter from Bond Counsel, to the effect that the Underwriters can rely upon the approving opinion described in (10)(f)(1)(i)(A) above;

(6) Ratings. Evidence satisfactory to the Representative that (i) the Bonds shall have received a rating of "___" from S&P (or such other equivalent rating as such rating agencies may give), based upon the issuance of the Policy by the Insurer, (ii) the Bonds shall have received an underlying rating of "__" from [S&P][Moody's], and (ii) such ratings have not been revoked or downgraded;

(7) District Resolution. A certificate, together with a fully executed copy of the Resolution, of the Secretary or Clerk of the District Board of Education to the effect that:

(i) such copy is a true and correct copy of the Resolution; and

(ii) the Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the date of the Closing.

(8) Preliminary Official Statement. A certificate of the appropriate official of the District evidencing his or her determinations respecting the Preliminary Official Statement in accordance with the Rule;

(9) Continuing Disclosure Certificate. An executed copy of the Continuing Disclosure Certificate, substantially in the form presented in the Official Statement as Appendix __ thereto;

(10) Disclosure Counsel Letter. A letter of Stradling Yocca Carlson & Rauth, a Professional Corporation, dated the date of Closing and addressed to the District, substantially to the effect that based on such counsel's participation in conferences with representatives of the Underwriters and their counsel, the Municipal Advisor, the County, the District and others, during which conferences the contents of the Official Statement and related matters were discussed, and in reliance thereon and on the records, documents, certificates and opinions described therein, such counsel advises the District, as a matter of fact and not opinion, that during the course of its engagement as Disclosure Counsel no information came to the attention of such counsel's attorneys rendering legal services in connection with such representation which caused such counsel to believe that the Official Statement as of its date and as of the Closing Date contained any untrue statement of a material fact or omitted to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading (provided that Disclosure Counsel need not express any opinion with respect to (i) any information contained in Appendices __, __, __ or __ to the Official Statement, (ii) financial or statistical data or forecasts, numbers, tables, charts, estimates, projections, assumptions or expressions of opinion contained in the Official Statement, including in any of the appendices thereto, (iii) information with respect to DTC or its book-entry only system included therein, (iv) the District's compliance with its obligations to file annual reports or provide notice of the events described in Rule 15c2-12 promulgated under the Securities Act of 1934, (v) any CUSIP numbers or information relating thereto, (vi) any information with respect to the Underwriters or underwriting matters with respect to the Bonds, including but not limited to information under the caption "MISCELLANEOUS – Underwriting"; (vi) any information with respect to the ratings on the Bonds and the rating agencies referenced therein, including but not limited to information under the caption "MISCELLANEOUS – Ratings," and (vii) and information with respect to the Insurer or the Policy, including but not limited information presented under the heading "THE BONDS – Bond Insurance";

(11) Underwriters' Counsel Opinion. The opinion of _____________, in a form and substance acceptable to the Representative;

(12) Certificate of the Paying Agent. A certificate of U.S. Bank National Association, in its capacity as Paying Agent, signed by a duly authorized officer thereof, and in form and substance satisfactory to the Underwriters, substantially to the effect that: (i) the Paying Agent is qualified to accept and perform the duties and obligations of Paying Agent imposed upon the Paying Agent by the Paying Agent Agreements and confirms acceptance of such duties and obligations; (ii) to the best knowledge of the Paying Agent, the representations and agreements of the Paying Agent in the Paying Agent Agreements are true and correct in all material respects as

of the Closing; (iii) the Paying Agent is duly authorized to enter into the Paying Agent Agreements, and when the Paying Agent Agreements are duly executed and delivered by the parties thereto, the Paying Agent Agreements will constitute a valid and binding obligations of the Paying Agent in accordance with its terms; (iv) no litigation is pending or, to the best knowledge of the Paying Agent, threatened (either in state or federal courts) (a) seeking to restrain or enjoin the delivery by the Paying Agent of any of the Bonds or the execution of the Paying Agent Agreements, or (b) in any way contesting or affecting any authority of the Paying Agent for the delivery of the Bonds or the validity or enforceability of the Bonds or the Paying Agent Agreements;

(13) Escrow Agreement. A Fully executed copy of Escrow Agreement; and

(14) Escrow Agent Certificate. A certificate of the Escrow Agent, signed by a duly authorized officer thereof, and in form and substance satisfactory to the Underwriters, substantially to the effect that: (i) the Escrow Agent is qualified to accept and perform the duties and obligations of Escrow Agent imposed upon the Escrow Agent by the Escrow Agreement and confirms acceptance of such duties and obligations; (ii) to the best knowledge of the Escrow Agent, the representations and agreements of the Escrow Agent in the Escrow Agreement are true and correct in all material respects as of the Closing; (iii) the Escrow Agent is duly authorized to enter into the Escrow Agreement, and when the Escrow Agreement are duly executed and delivered by the parties thereto, the Escrow Agreement will constitute a valid and binding obligations of the Escrow Agent in accordance with its terms; (iv) no litigation is pending or, to the best knowledge of the Escrow Agent, threatened (either in state or federal courts) in any way contesting or affecting the validity of, or any authority of the Escrow Agent to enter into the Escrow Agreement.

(15) Verification Report. The report of Causey Demgen & Moore, P.C. with respect to the sufficiency of the funds held under the Escrow Agreement to refund the Refunded Bonds as provided in the Escrow Agreement.

(16) Other Documents. Such additional legal opinions, certificates, proceedings, instruments and other documents as the Representative may reasonably request to evidence compliance (i) by the District with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained and of the Official Statement, and (iii) the due performance or satisfaction by the District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the District.

(f) Termination. Notwithstanding anything to the contrary herein contained, if for any reason whatsoever the Bonds shall not have been delivered by the District to the Underwriters as provided in Section 6 herein, then the obligation to purchase Bonds hereunder shall terminate and be of no further force or effect except with respect to the obligations of the District and the Underwriters under Section 14 hereof.

If the District is unable to satisfy the conditions to the Underwriters' obligations contained in this Purchase Agreement or if the Underwriters' obligations shall be terminated for any reason permitted by this Purchase Agreement, this Purchase Agreement may be cancelled by the Representative at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriters may be waived by the Representative in writing at its sole discretion.

11. **Conditions to Obligations of the District**. The performance by the District of their obligations is conditioned upon (i) the performance by the Underwriters of their obligations hereunder; and (ii) receipt by the District and the Underwriters of opinions and certificates being delivered at the Closing by persons and entities other than the District.

12. **Expenses**. To the extent that the transactions contemplated by this Purchase Agreement are consummated, the District shall pay, and the Underwriters shall be under no obligation to pay, all costs of issuance of the Bonds, including but not limited to the following costs of issuance: (i) the fees and disbursements of the District's Bond Counsel and Disclosure Counsel; (ii) the fees of the District's Municipal Advisor; (iii) the cost of the preparation, printing and delivery of the Bonds; (iv) the fees, if any, for Bond ratings, including all necessary travel expenses; (v) the cost of the printing and distribution of the Preliminary Official Statement and Official Statement; (vi) the initial fees of the Paying Agent, Fiscal Agent; and Escrow Agent and (vii) all other fees and expenses incident to the issuance and sale of the Bonds. The District hereby instructs the Representative to wire a portion of the collective purchase price for the Bonds, in an amount equal to __________, to U.S. Bank National Association, acting as custodian for the payment of such costs.

Notwithstanding any of the foregoing, the Underwriters shall pay all out-of-pocket expenses of the Underwriters, fees of counsel to the Underwriters, California Debt and Investment Advisory Commission fee, travel and other expenses (except those expressly provided above), without limitation.

Notwithstanding Section 10(f) hereof, the District hereby agrees, in the event the purchase and sale of the Bonds does not occur as contemplated hereunder, to reimburse the Underwriters for any costs described in clause (iv) of Section 12 above that are attributable to District personnel.

The District acknowledges that it has had an opportunity, in consultation with such advisors as it may deem appropriate, if any, to evaluate and consider the fees and expenses being incurred as part of the issuance of the Bonds.

13. **Notices.** Any notice or other communication to be given under this Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the Chief Business Officer, Sacramento City Unified School District, 5735 47th Avenue, Sacramento, California 95824, or if to the Representative, to [LEAD UNDERWRITER].

14. **Parties in Interest; Survival of Representations and Warranties.** This Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement among the District and the Underwriters. This Purchase Agreement is made solely for the benefit of the District and the Underwriters (including the successors or assigns of the Underwriters). No person shall acquire or have any rights hereunder or by virtue hereof. All your representations, warranties and agreements of the District in this Purchase Agreement shall survive regardless of

(a) any investigation or any statement in respect thereof made by or on behalf of the Underwriters, (b) delivery of and payment by the Underwriters for the Bonds hereunder, and (c) any termination of this Purchase Agreement.

15. **Execution in Counterparts**. This Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

16. **Applicable Law**. This Purchase Agreement shall be interpreted, governed and enforced in accordance with the laws of the State of California applicable to contracts made and performed in such State.

Very truly yours,

[LEAD UNDERWRITER], as Representative on behalf of itself and [CO-MANAGER]

By: ________________________________

The foregoing is hereby agreed to and accepted at __________ p.m., California time, as of the date first above written:

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By:______________________________________

APPENDIX A

$____________
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2022 Refunding General Obligation Bonds

$_______ Serial Bonds

Maturity	Principal Amount	Interest Rate	Yield	Price	10% Rule Met	10% Rule Not Met	Hold the Offering Price Rule

$_______ Term Bonds

Maturity	Principal Amount	Interest Rate	Yield	Price	10% Rule Met	10% Rule Not Met	Hold the Offering Price Rule

Redemption Provisions

[TO COME].

APPENDIX B

FORM OF ISSUE PRICE CERTIFICATE

$____________
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2022 Refunding General Obligation Bonds

FORM OF ISSUE PRICE CERTIFICATE

The undersigned, on behalf of [LEAD UNDERWRITER] ("LEAD MANAGER]") hereby certifies on behalf of itself and [CO-MANAGER] (together, the "Underwriting Group") as set forth below with respect to the sale and issuance of the above-captioned bonds (the "Bonds").

1. ***Sale of the [General Rule] Maturities***. As of the date of this certificate, for each Maturity of the [General Rule] Maturities, the first price at which at least 10% of such Maturity was sold to the Public is the respective price listed in Schedule A.

2. ***[Initial Offering Price of the Hold-the-Offering-Price Maturities***.

(a) The Underwriting Group offered the Hold-the-Offering-Price Maturities to the Public for purchase at the respective initial offering prices listed in Schedule A (the "Initial Offering Prices") on or before the Sale Date.

(b) As set forth in the Purchase Agreement, the Underwriting Group has agreed in writing that, (i) for each Maturity of the Hold-the-Offering-Price Maturities, they would neither offer nor sell any of the Bonds of such Maturity to any person at a price that is higher than the Initial Offering Price for such Maturity during the Holding Period for such Maturity (the "hold-the-offering-price rule"), and (ii) any selling group agreement shall contain the agreement of each dealer who is a member of the selling group, and any retail distribution agreement shall contain the agreement of each broker-dealer who is a party to the retail distribution agreement, to comply with the hold-the-offering-price rule. Pursuant to such agreement, no Underwriter (as defined below) has offered or sold any Maturity of the Hold-the-Offering-Price Maturities at a price that is higher than the respective Initial Offering Price for that Maturity of the Bonds during the Holding Period.]

3. ***Defined Terms***.

(a) *[General Rule Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "General Rule Maturities."]

(b) *[Hold-the-Offering-Price Maturities* means those Maturities of the Bonds listed in Schedule A hereto as the "Hold-the-Offering-Price Maturities."]

(c) *[Holding Period* means, with respect to a Hold-the-Offering-Price Maturity, the period starting on the Sale Date and ending on the earlier of (i) the close of the fifth business day after the Sale Date, or (ii) the date on which the Underwriter has sold at least 10% of such Hold-the-Offering-Price Maturity to the Public at prices that are no higher than the Initial Offering Price for such Hold-the-Offering-Price Maturity.]

(d) *Issuer* means the Sacramento City Unified School District.

(e) *Maturity* means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(f) *Public* means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(g) *[Sale Date* means the first day on which there is a binding contract in writing for the sale of a Maturity of the Bonds. The Sale Date of the Bonds is _________, 2022.]

(h) *Underwriter* means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents [LEAD MANAGER]'s interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the District with respect to certain of the representations set forth in the Tax Certificate and with respect to compliance with the federal income tax rules affecting the Bonds, and by Stradling Yocca Carlson & Rauth, a Professional Corporation, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the District from time to time relating to the Bonds. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose.

[LEAD UNDERWRITER], as Representative on behalf of itself and [CO-MANAGER], as Underwriters

By:_______________________________________

Authorized Officer

Dated: ____________, 2022

**ESCROW AGREEMENT
RELATING TO THE DEFEASANCE OF**

**$113,245,000
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(County of Sacramento, California)
2012 General Obligation Refunding Bonds**

THIS ESCROW AGREEMENT, is dated and entered into as of ________ 1, 2022, by and between the Sacramento City Unified School District (the "District"), and U.S. Bank Trust Company, National Association, acting in its capacity as escrow agent (the "Escrow Agent") pursuant to this Escrow Agreement (this "Agreement");

W I T N E S S E T H:

WHEREAS, the District has previously caused the issuance of the above-captioned general obligation bonds (the "Prior Bonds"); and

WHEREAS, the District determined that it is in the District's best interest to refund a portion of the outstanding Prior Bonds, as more particularly described on Schedule C hereto (so refunded, the "Refunded 2015 Refunding Bonds");

WHEREAS, the District has authorized the issuance of $___________ of its 2022 General Obligation Refunding Bonds (the "Bonds"), the sale of which shall provide proceeds to accomplish such a refunding; and

WHEREAS, the Bonds shall be issued on _________, 2022 (the "Closing Date"); and

WHEREAS, the proceeds of the sale of the Bonds shall be applied to refund or defease the Refunded Bonds in accordance with the terms of this Agreement; and

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the District and the Escrow Agent agree as follows:

SECTION 1. Deposit of Moneys.

(a) The District hereby deposits with the Escrow Agent $___________, which amount represents the net proceeds of the Bonds, to be held in irrevocable escrow by the Escrow Agent, separate and apart from other funds of the District and the Escrow Agent, in a fund hereby created and established and to be known as the "Sacramento City Unified School District 2022 General Obligation Refunding Bonds Escrow Fund" (referred to herein as the "Escrow Fund") to be applied solely as provided in this Agreement. Such moneys are at least equal to an amount sufficient to purchase the principal amount of the Investment Securities set forth in Schedule A hereto.

(b) The Escrow Agent hereby acknowledges receipt of (i) the cash flow and yield verification report of Causey Demgen & Moore P.C., certified public accountants, dated the Closing Date (the "Verification Report"), relating to the sufficiency of cash deposited in the Escrow Fund pursuant hereto to defease the Refunded Bonds, and (ii) the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, dated the Closing Date (the "Defeasance Opinion"), with respect to the effective defeasance of the Refunded Bonds and relating to this Agreement.

SECTION 2. Use and Investment of Moneys. The Escrow Agent acknowledges receipt of the moneys described in Section 1(a) hereof and agrees to:

(a) hold $__________ uninvested as cash in the Escrow Fund; and

(b) make the payments required under Section 3(a) hereof at the times set forth therein.

SECTION 3. Payment of Refunded Bonds.

(a) Payment. The Escrow Agent shall transfer from the Escrow Fund to the paying agent for the Refunded Bonds (the "Paying Agent"), amounts sufficient to pay the interest on the Refunded Bonds due on and prior to July 1, 2022 and to redeem on such date the Refunded Bonds, at a redemption price equal to 100% of the outstanding principal amount thereof.

Such transfers shall constitute the respective payments of principal of and interest on the Refunded Bonds due from the District.

(b) Unclaimed Moneys. Any moneys which remain unclaimed for two years after the date such moneys have become due and payable hereunder shall be repaid by the Escrow Agent to the District and deposited by the District in the Debt Service Fund relating to the Bonds. Any moneys remaining in the Escrow Fund established hereunder after July 1, 2022 (aside from unclaimed proceeds of the Refunded Bonds) which are in excess of the amount needed to pay owners of the Refunded Bonds payments of principal of, interest on, and redemption premium, if any, with respect to the Refunded Bonds or to pay any amounts owed to the Escrow Agent shall be immediately transferred by the Escrow Agent to the County of Sacramento, on behalf of the District, for deposit into the Debt Service Fund relating to the Bonds.

(c) Priority of Payments. The holders of the Refunded Bonds shall have a first lien on the moneys and Investment Securities in the Escrow Fund which are allowable and sufficient to pay such Refunded Bonds until such moneys and Investment Securities are used and applied as provided in this Agreement, as verified by the Verification Report. Any moneys or securities held in the Escrow Fund are irrevocably pledged only to the holders of the Refunded Bonds.

SECTION 4. Performance of Duties. The Escrow Agent agrees to perform the duties set forth herein.

SECTION 5. Reinvestment. Upon written direction of the District, the Escrow Agent may reinvest any uninvested amounts held as cash under this Agreement in noncallable nonprepayable obligations which are direct obligations issued by the United States Treasury or obligations which are unconditionally guaranteed as to full and timely payment by the United States of America provided (i) the amounts of and dates on which the anticipated transfers from the Escrow Fund to the Paying Agent for the payment of the principal of, redemption price of, and interest on the Refunded Bonds will not be diminished or postponed thereby, (ii) the Escrow Agent shall receive the unqualified opinion of nationally recognized municipal bond counsel to the effect that such reinvestment will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the Refunded Bonds, (iii) the Escrow Agent shall receive from a firm of independent certified public accountants a certification that, immediately after such reinvestment, the principal of and interest on obligations in the Escrow Fund will, together with other cash on deposit in the Escrow Fund available for such purposes, be sufficient without reinvestment to pay, when due, the principal or redemption price of and interest on the Refunded Bonds, and (iv) the Escrow Agent shall receive an opinion of nationally recognized bond counsel that such reinvestment is permissible under this Agreement.

SECTION 6. Indemnity. The District hereby assumes liability for, and hereby agrees (whether or not any of the transactions contemplated hereby are consummated) to indemnify, protect, save and keep harmless the Escrow Agent and its respective successors, assigns, agents, employees, directors, officers, and servants, from and against any and all liabilities, obligations, losses, damages, penalties, claims, actions, suits, costs, expenses and disbursements (including reasonable legal fees and disbursements) of whatsoever kind and nature which may be imposed on, incurred by, or asserted against, the Escrow Agent at any time (whether or not also indemnified against the same by the District or any other person under any other agreement or instrument, but without double indemnity) in any way relating to or arising out of the execution, delivery and performance of its Agreement, the establishment hereunder of the Escrow Fund, the acceptance of the funds and securities deposited therein, the purchase of the Investment Securities, the retention of the Investment Securities or the proceeds thereof and any payment, transfer or other application of moneys or securities by the Escrow Agent in accordance with the provisions of this Agreement; provided, however, that the District shall not be required to indemnify the Escrow Agent against the Escrow Agent's own negligence or willful misconduct or the negligent or willful misconduct of the Escrow Agent's respective successors, assigns, agents and employees or the breach by the Escrow Agent of the terms of this Agreement. In no event shall the District or the Escrow Agent be liable to any person by reason of the transactions contemplated hereby other than to each other as set forth in this Section. The indemnities contained in this Section shall survive the termination of this Agreement and the earlier resignation or removal of the Escrow Agent.

SECTION 7. Responsibilities of the Escrow Agent. The Escrow Agent and its respective successors, assigns, agents and servants shall not be held to any personal liability whatsoever, in tort, contract or otherwise, in connection with the execution and delivery of this Agreement, the establishment of the Escrow Fund, the acceptance of the moneys or securities deposited therein, the purchase of the Investment Securities, the retention of the Investment Securities or the proceeds thereof, the sufficiency of the Investment Securities to accomplish the refunding and defeasance of the Refunded Bonds or any payment, transfer or other application of moneys or obligations by the Escrow Agent in accordance with the provisions of this Agreement or by reason of any non-negligent act, non-negligent omission or non-negligent error of the Escrow Agent made in good faith in the conduct of its duties. The recitals of fact contained in the "whereas" clauses herein shall be taken as the statements of the District and the Escrow Agent assumes no responsibility for the correctness thereof. The Escrow Agent makes no representation as to the sufficiency of the Investment Securities to accomplish the refunding and defeasance of the Refunded Bonds or to the validity of this Agreement as to the District and, except as otherwise provided herein, the Escrow Agent shall incur no liability with respect thereto. The Escrow Agent shall not be liable in connection with the performance of its duties under this Agreement except for its own negligence, willful misconduct or default, and the duties and obligations of the Escrow Agent shall be determined by the express provisions of this Agreement. The Escrow Agent may consult with counsel, who may or may not be counsel to the District, and in reliance upon the written opinion of such counsel shall have full and complete authorization and protection with respect to any action taken, suffered or omitted by it in good faith in accordance therewith. Whenever the Escrow Agent shall deem it necessary or desirable that a matter be proved or established prior to taking, suffering, or omitting any action under this Agreement, such matter may be deemed to be conclusively established by a certificate signed by an authorized officer of the District.

The District acknowledges that to the extent regulations of the Comptroller of the Currency or other applicable regulatory entity grant the District the right to receive brokerage confirmations of security transactions as they occur, the District specifically waives receipt of such confirmations to the extent permitted by law. The Escrow Agent will furnish the District periodic cash transaction statements which shall include detail for all investment transactions made by the Escrow Agent hereunder.

SECTION 8. Substitution of Securities. At the written request of the District and upon compliance with the conditions hereinafter set forth, the Escrow Agent shall have the power to sell, transfer, request the redemption or otherwise dispose of some or all of the any securities (the "Investment Securities") held in the Escrow Fund and to substitute noncallable nonprepayable obligations (the "Substitute Investment Securities") constituting direct obligations issued by the United States Treasury or obligations which are unconditionally guaranteed as to full and timely payment by the United States of America. The foregoing may be effected only if: (i) the substitution of Substitute Investment Securities for the Investment Securities (or Substitute Investment Securities) occurs simultaneously; (ii) the amounts of and dates on which the anticipated transfers from the Escrow Fund to the Paying Agent for the payment of the principal of, redemption price of, or interest on the Refunded Bonds will not be diminished or postponed thereby; (iii) the Escrow Agent shall receive the unqualified opinion of nationally recognized municipal bond counsel to the effect that such disposition and substitution would not adversely affect the exclusion from gross income for federal income tax purposes of interest on the Refunded Bonds, and that the conditions of this Section 8 as to the disposition and substitution have been satisfied and that the substitution is permitted by this Agreement; and (iv) the Escrow Agent shall receive from a firm of independent certified public accountants a certification that, immediately after such transaction, the principal of and interest on the Substitute Investment Securities in the Escrow Fund will, together with other cash on deposit in the Escrow Fund available for such purpose, be sufficient without reinvestment to pay, when due, the principal or redemption price of and interest on the Refunded Bonds. Any cash from the sale of Investment Securities (including U.S. Treasury Securities) received from the disposition and substitution of Substitute Investment Securities pursuant to this Section 8 to the extent such cash will not be required, in accordance with this Agreement, and as demonstrated in the certification described in subsection (iv) above, at any time for the payment when due of the principal or redemption price of or interest on the Refunded Bonds shall be paid to the District as received by the Escrow Agent free and clear of any trust, lien, pledge or assignment securing such Bonds or otherwise existing under this Agreement. Any other substitution of securities in the Escrow Fund not described in the previous sentence must satisfy the requirements of this Section 8. In no event shall the Escrow Agent invest or reinvest moneys held under this Agreement in mutual funds or unit investment trusts.

SECTION 9. Irrevocable Instructions as to Notice; Termination of Obligations.

(a) The Escrow Agent hereby acknowledges that upon the funding of the Escrow Fund as provided in Section 1(a) hereof and the simultaneous purchase of the Investment Securities as provided in Section 2 hereof, and the receipt of the Defeasance Opinion and the Verification Report described in Section 1(b) of this Agreement, then the Refunded Bonds shall be deemed paid in accordance with their terms and all obligations of the District with respect to the Refunded Bonds shall cease and terminate, except only the obligation to make payments therefor from the monies provided hereunder; and

(c) The District hereby instructs the Escrow Agent to file notice of the defeasance of the Refunded Bonds with the Municipal Securities Rulemaking Board (the "MSRB") (which is located at http://emma.msrb.org/), as soon as practicable but no later than 10 days after the date of Closing and provide notice to the holders of the Refunded Bonds, substantially in the form included in Exhibit A hereto, and any other person required to receive it that the deposit of moneys has been made with the Escrow Agent and that such Escrow Agent has received a verification report verifying that the projected withdrawals from such escrow have been calculated to be adequate to pay the principal or redemption price of and the interest on said Refunded Bonds outstanding as such become due or are subject to redemption.

SECTION 10. Amendments. This Agreement is made for the benefit of the District and the holders from time to time of the Refunded Bonds and it shall not be repealed, revoked, altered or amended without the written consent of all such holders, the Escrow Agent and the District; provided, however, but only after the receipt by the Escrow Agent of an opinion of nationally recognized bond counsel that the exclusion from gross income of interest on the Refunded Bonds will not be adversely affected for federal income tax purposes, that the District and the Escrow Agent may, without the consent of, or notice to, such holders, amend this Agreement or enter into such agreements supplemental to this Agreement as shall not adversely affect the rights of such holders and as shall not be inconsistent with the terms and provisions of this Agreement for any one or more of the following purposes: (i) to cure any ambiguity or formal defect or omission in this Agreement; (ii) to grant to, or confer upon, the Escrow Agent for the benefit of the holders of the Refunded Bonds any additional rights, remedies, powers or authority that may lawfully be granted to, or conferred upon, such holders or the Escrow Agent; and (iii) to include under this Agreement additional funds, securities or properties. The Escrow Agent shall be entitled to rely conclusively upon an unqualified opinion of nationally recognized municipal bond attorneys with respect to compliance with this Section 10, including the extent, if any, to which any change, modification, addition or elimination affects the rights of the holders of the Refunded Bonds or that any instrument executed hereunder complies with the conditions and provisions of this Section 10. In the event of any conflict with respect to the provisions of this Agreement, this Agreement shall prevail and be binding.

SECTION 11. Term. This Agreement shall commence upon its execution and delivery and shall terminate on the later to occur of either (i) the date upon which the Refunded Bonds have been paid in accordance with this Agreement or (ii) the date upon which no unclaimed moneys remain on deposit with the Escrow Agent pursuant to Section 3(b) of this Agreement.

SECTION 12. Compensation. The Escrow Agent shall receive its reasonable fees and expenses as previously agreed to; provided, however, that under no circumstances shall the Escrow Agent be entitled to any lien nor will it assert a lien whatsoever on any moneys or obligations in the Escrow Fund for the payment of fees and expenses for services rendered by the Escrow Agent under this Agreement.

SECTION 13. Resignation or Removal of Escrow Agent.

(a) The Escrow Agent may resign by giving notice in writing to the District, a copy of which shall be sent to The Depository Trust Company, New York, New York ("DTC"). The Escrow Agent may be removed (1) by (i) filing with the District an instrument or instruments executed by the holders of at least 51% in aggregate principal amount of the Refunded Bonds then remaining unpaid, (ii) sending notice at least 60 days prior to the effective date of said removal to DTC, and (iii) the delivery of a copy of the instruments filed with the District to the Escrow Agent or (2) by a court of competent jurisdiction for failure to act in accordance with the provisions of this Agreement upon application by the District or the holders of 51% in aggregate principal amount of the Refunded Bonds then remaining unpaid.

(b) If the position of Escrow Agent becomes vacant due to resignation or removal of the Escrow Agent or any other reason, a successor Escrow Agent may be appointed by the District. The holders of a majority in principal amount of the Refunded Bonds then remaining unpaid may, by an instrument or instruments filed with the District, appoint a successor Escrow Agent who shall supersede any Escrow Agent theretofore appointed by the District. If no successor Escrow Agent is appointed by the District or the holders of such Refunded Bonds then remaining unpaid, within 45 days after any such resignation or removal, the holder of any such Refunded Bond or any retiring Escrow Agent may apply to a court of competent jurisdiction for the appointment of a successor Escrow Agent. The responsibilities of the Escrow Agent under this Agreement will not be discharged until a new Escrow Agent is appointed and until the cash and investments held under this Agreement are transferred to the new Escrow Agent.

SECTION 14. Severability. If any one or more of the covenants or agreements provided in this Agreement on the part of the District or the Escrow Agent to be performed should be determined by a court of competent jurisdiction to be contrary to law, such covenants or agreements shall be null and void and shall be deemed separate from the remaining covenants and agreements herein contained and shall in no way affect the validity of the remaining provisions of this Agreement.

SECTION 15. Counterparts. This Agreement may be executed in several counterparts, all or any of which shall be regarded for all purposes as one original and shall constitute and be but one and the same instrument.

SECTION 16. Governing Law. This Agreement shall be construed under the laws of the State of California.

SECTION 17. Holidays. If the date for making any payment or the last date for performance of any act or the exercising of any right, as provided in this Agreement, shall be a legal holiday or a day on which banking institutions in the city in which is located the principal office of the Escrow Agent are authorized by law to remain closed, such payment may be made or act performed or right exercised on the next succeeding day not a legal holiday or a day on which such banking institutions are authorized by law to remain closed, with the same force and effect as if done on the nominal date provided in this Agreement, and no interest shall accrue for the period after such nominal date.

SECTION 18. Assignment. This Agreement shall not be assigned by the Escrow Agent or any successor thereto without the prior written consent of the District, except as permitted under Section 20 hereof.

SECTION 19. Rating Agencies. The District agrees provide to Moody's Investors Service, 7 World Trade Center at 250 Greenwich Street, New York, New York, 10007 and Fitch Ratings, 33 Whitehall St., New York, New York 10004 prior notice of each amendment entered into pursuant to Section 10 hereof and a copy of such proposed amendment, and to forward a copy (as soon as possible) of (i) each amendment hereto entered into pursuant to Section 10 hereof, and (ii) any action relating to severability or contemplated by Section 14 hereof.

SECTION 20. Reorganization of Escrow Agent. Notwithstanding anything to the contrary contained in this Agreement, any company into which the Escrow Agent may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which the Escrow Agent is a party, or any company to which the Escrow Agent may sell or transfer all or substantially all of its corporate trust business shall be the successor to the Escrow Agent without execution or filing of any paper or any paper or further act, if such company is eligible to serve as Escrow Agent.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the day and year first above written.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By:____

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, as Escrow Agent

By:____
Authorized Signatory

APPENDIX A

NOTICE OF DEFEASANCE OF REFUNDED BONDS

$113,245,000
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(County of Sacramento, California)
2012 General Obligation Refunding Bonds

Maturity (July 1)	Rate	Original Principal Amount	Principal Amount to be Redeemed	CUSIP*	Bond Number

Notice is hereby given to the holders of the above-identified bonds (the "Bonds"), (i) that there has been deposited with U.S. Bank Trust Company, National Association, as escrow agent (the "Escrow Agent"), as permitted by the Escrow Agreement, dated as of _______ 1, 2022, between the Sacramento City Unified School District and the Escrow Agent (the "Agreement"), monies held pursuant thereto and uninvested which shall, as evidenced by a verification report delivered to the Escrow Agent, be available and sufficient (a) to pay the interest on the Bonds scheduled to be paid on July 1, 2022 (the "Redemption Date") and (b) to redeem such Bonds on such Redemption Date at a redemption price (expressed as a percentage of the principal amount of the Bonds) equal to 100%; (ii) that the Escrow Agent has been irrevocably instructed to so redeem such Bonds; and (iii) that such Bonds are deemed to be paid in accordance with Sections 3 and 9 of the Agreement.

Dated this ___ day of ________, 20__.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, as Escrow Agent

PRELIMINARY OFFICIAL STATEMENT DATED ___________, 2022

NEW ISSUE -- FULL BOOK-ENTRY

INSURED RATING: S&P: "___"
UNDERLYING RATING[S]: [Moody's: "___;" S&P: "___"]

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds (as defined herein) is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax. See "TAX MATTERS" herein with respect to tax consequences relating to the Bonds.

$____________________*

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2022 General Obligation Refunding Bonds

Dated: Date of Delivery **Due: August 1, as shown on inside front cover**

This cover page contains information for general reference only. It is not a summary of this issue. Investors must read the entire official statement to obtain information essential to the making of an informed investment decision. Capitalized terms used in this cover page and not otherwise defined shall have the meanings set forth herein.

The Sacramento City Unified School District (Sacramento County, California) 2022 General Obligation Refunding Bonds (the "Bonds") are being issued by the Sacramento City Unified School District (the "District") (i) to currently refund the District's currently outstanding 2012 General Obligation Refunding Bonds, and (ii) to pay the costs of issuing the Bonds.

The Bonds are general obligations of the District, payable solely from *ad valorem* property taxes. The Board of Supervisors of Sacramento County is empowered and obligated to annually levy such *ad valorem* property taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of the principal of and interest on the Bonds when due.

The Bonds will be issued as current interest bonds, such that interest thereon will accrue from the date of delivery thereof, and be payable semiannually on January 1 and July 1 of each year, commencing July 1, 2022. The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (referred to herein as "DTC"). Purchasers of the Bonds (the "Beneficial Owners") will not receive physical certificates representing their interests in the Bonds, but will instead receive credit balances on the books of their respective nominees.

Payments of principal of and interest on the Bonds will be made by the designated Paying Agent, to DTC for subsequent disbursement to DTC Participants who will remit such payments to the Beneficial Owners of the Bonds. The Director of Finance of Sacramento County has been appointed to act as Paying Agent for the Bonds.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds by [TBD].

[INSUER LOGO]

The Bonds are subject to optional and mandatory sinking fund redemption as further described herein.*

Maturity Schedule
(See inside front cover)

The Bonds will be offered when, as and if issued and received by the Underwriters, subject to the approval of legality by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, Bond Counsel. Certain matters will be passed upon for the District by Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California as Disclosure Counsel, and for the Underwriters by _______________. The Bonds, in book-entry form, will be available for delivery through the facilities of DTC in New York, New York on or about ___________, 2022.

[Senior Underwriter] **[Co-Underwriter]**

Dated: ____________, 2022

* Preliminary, subject to change.

MATURITY SCHEDULE*

$___________*
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2022 General Obligation Refunding Bonds

Base CUSIP†:

$__________ Serial Bonds

Maturity (July 1)	Principal Amount	Interest Rate	Yield	CUSIP Suffix†

$________ – ____% Term Bonds due July 1, 20__ - Yield: _____%(1); CUSIP† Suffix: ___

* Preliminary, subject to change.
† CUSIP® is a registered trademark of the American Bankers Association. CUSIP Global Services (CGS) is managed on behalf of the American Bankers Association by S&P Global Market Intelligence. Copyright(c) 2022 CUSIP Global Services. All rights reserved. CUSIP® data herein is provided by CUSIP Global Services. This data is not intended to create a database and does not serve in any way as a substitute for the CGS database. CUSIP® numbers are provided for convenience of reference only. None of the District, the Municipal Advisor, the Underwriter or their agents or counsel assume responsibility for the accuracy of such numbers.

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

The issuance and sale of the Bonds have not been registered under the Securities Act of 1933 or the Securities Exchange Act of 1934, both as amended, in reliance upon exemptions provided thereunder. This Official Statement does not constitute an offer to sell or a solicitation of an offer to buy in any state in which such offer or solicitation is not authorized or in which the person making such offer or solicitation is not qualified to do so or to any person to whom it is unlawful to make such offer or solicitation.

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

When used in this Official Statement and in any continuing disclosure by the District in any press release and in any oral statement made with the approval of an authorized officer of the District or any other entity described or referenced in this Official Statement, the words or phrases "will likely result," "are expected to," "will continue," "is anticipated," "estimate," "project," "forecast," "expect," "intend" and similar expressions identify "forward looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such forward-looking statements. Any forecast is subject to such uncertainties. Inevitably, some assumptions used to develop the forecasts will not be realized and unanticipated events and circumstances may occur. Therefore, there are likely to be differences between forecasts and actual results, and those differences may be material.

IN CONNECTION WITH THIS OFFERING, THE UNDERWRITERS MAY OVER ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME. THE UNDERWRITERS MAY OFFER AND SELL THE BONDS TO CERTAIN DEALERS AND DEALER BANKS AND BANKS ACTING AS AGENT AT PRICES LOWER THAN THE PUBLIC OFFERING PRICES STATED ON THE INSIDE COVER PAGE HEREOF AND SAID PUBLIC OFFERING PRICES MAY BE CHANGED FROM TIME TO TIME BY THE UNDERWRITERS.

The District maintains a website and certain social media accounts. However, the information presented there is not being incorporated herein by any reference, and should not be relied upon in making an investment decision with respect to the Bonds.

[INSURER DISCLOSURE].

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Board of Education

Christina Pritchett, *President, Trustee Area 3*
Leticia Garcia, *1st Vice President, Trustee Area 2*
Chinua Rhodes, *2nd Vice President, Trustee Area 5*
Lisa Murawski, *Member, Trustee Area 1*
Lavinia Grace Phillips, *Member, Trustee Area 7*
Jamee Villa, *Member, Trustee Area 4*
Darrel Woo, *Member, Trustee Area 6*

District Administration

Jorge A. Aguilar, *Superintendent*
Lisa Allen, *Deputy Superintendent*
Christine Baeta, *Chief Academic Officer*
Rose F. Ramos, *Chief Business and Operations Officer*
Tara Gallegos, *Chief Communications Officer*
Vincent Harris, *Chief Continuous Improvement and Accountability Officer*
Cancy McArn, *Chief Human Resources Officer*
Robert Lyons, Ed.D., *Chief Information Officer*

PROFESSIONAL SERVICES

Bond Counsel and Disclosure Counsel

Stradling Yocca Carlson & Rauth,
a Professional Corporation
San Francisco, California

Municipal Advisor

Dale Scott & Company, Inc.
San Francisco, California

Paying Agent

Sacramento County Director of Finance
Sacramento, California

Escrow Agent

U.S. Bank Trust Company, National Association
Los Angeles, California

Verification Agent

Causey Demgen & Moore, PC
Denver, Colorado

TABLE OF CONTENTS

Page

TABLE OF CONTENTS (cont'd)

Page

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
(Sacramento County, California)
2022 General Obligation Refunding Bonds

INTRODUCTION

This Official Statement, which includes the cover page, inside cover page and appendices hereto, provides information in connection with the sale of Sacramento City Unified School District (Sacramento County, California) 2022 General Obligation Refunding Bonds (the "Bonds").

This Introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement, including the cover page, inside cover page and appendices hereto, and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of Bonds to potential investors is made only by means of the entire Official Statement.

The District

The Sacramento City Unified School District (the "District") is located in Sacramento County, California (the "County") and spans 70 square miles. The District was established in 1854 and is the 13th largest school district in the State of California (the "State"), as measured by student enrollment. The District provides educational services to approximately 350,000 residents in and around the City of Sacramento (the "City"). The District operates 42 elementary schools for grades K-6, seven K-8 schools, six middle schools for grades seven through eight, two middle/high schools for grades seven through twelve, seven comprehensive high schools for grades nine through twelve, three alternative schools, two special education centers, two adult education centers, 15 charter schools (including five dependent charter schools) and 42 children's centers/preschools. For fiscal year 2021-22, the District's funded average daily attendance ("ADA") is projected to be _____ students and enrollment is projected to be ___ students. Taxable property within the District has a fiscal year 2021-22 total assessed valuation of \$42,389,941,073. See "TAX BASE FOR REPAYMENT OF BONDS" for information regarding the District's tax base. The District's actual ADA and enrollment, and the assessed valuation of taxable property within the District, may be affected by the ongoing COVID-19 (defined herein) pandemic. See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

The District is governed by a seven-member Board of Education (the "Board"), each member of which is elected by trustee area to a four-year term. Elections for positions to the Board are held every two years, alternating between three and four available positions. The management and policies of the District are administered by a Superintendent appointed by the Board who is responsible for day-to-day District operations as well as the supervision of the District's other personnel. Jorge A. Aguilar is currently the District Superintendent

[TO BE UPDATED FROM SECOND INTERIM] The District's first interim financial report for fiscal year 2021-22 (the "2021-22 First Interim"), was approved by the Board on December 16, 2021 and

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* Preliminary, subject to change.

submitted by the District to the Sacramento County Office of Education (the "County Office of Education") pursuant to Education Code 42139. The 2021-22 First Interim projects a general fund operating deficit of $2.35 million in the current fiscal year, growing to $19.5 million and $26.2 million in fiscal years 2022-23 and 2023-24, respectively. Although the District does not currently forecast the need for a State emergency apportionment in fiscal year 2021-22, the District remains at risk of fiscal insolvency in future fiscal years. See "DISTRICT FINANCIAL INFORMATION – District Budgets and County Oversight – *First Interim Report for Fiscal Year 2021-22 and Fiscal Recovery Plan*" herein.

In addition, several state agencies, including the County Office of Education, the Fiscal Crisis and Management Assistance Team ("FCMAT"), and the California State Auditor (the "State Auditor") have conduced reviews of the District's finances over the past four years and issued a variety of recommendations to improve the District's finances, which are principally being affected by increasing labor and operating costs, declining fund balances and decreases in student enrollment. For additional information, see "DISTRICT FINANCIAL INFORMATION – District Budgets and County Oversight – *Disapproval of Fiscal Year 2018-19 Budget*," "—District Budgets and County Oversight – *Conditional Approval of Fiscal Year 2021-22 Budget*," "—FCMAT Fiscal Health Risk Analysis," and "—State Audit" herein.

See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT" and "DISTRICT FINANCIAL INFORMATION" for information regarding the District and its finances. The audited financial statements for fiscal year ending June 30, 2021 are attached hereto as APPENDIX B and should be read in their entirety. See also "APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR 2020-21," attached hereto.

Purpose of the Bonds

The Bonds are being issued (i) to currently refund the District's outstanding 2012 General Obligation Refunding Bonds (the "Refunded Bonds"), and (ii) to pay the costs of issuing the Bonds. See also "THE BONDS – Application and Investment of Bond Proceeds" and "ESTIMATED SOURCES AND USES OF FUNDS" herein.

Authority for Issuance of the Bonds

The Bonds are issued pursuant to certain provisions of the California Government Code (the "Government Code") and pursuant to a resolution adopted by the Board. See "THE BONDS – Authority for Issuance" herein.

Sources of Payment for the Bonds

The Bonds are general obligations of the District payable solely from *ad valorem* property taxes. The County Board is empowered and obligated to annually levy such *ad valorem* property taxes upon all property subject to taxation by the District, without limitation as to rate or amount (except as to certain personal property which is taxable at limited rates), for the payment of the principal of and interest on the Bonds when due. See "THE BONDS – Security and Sources of Payment" and "TAX BASE FOR REPAYMENT OF BONDS" herein.

Description of the Bonds

Form and Registration. The Bonds will be issued in fully registered book-entry form only, without coupons. The Bonds will be initially registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository of the

Bonds. See "THE BONDS – General Provisions" and "– Book-Entry Only System" herein. Purchasers of the Bonds (the "Beneficial Owners") will not receive physical certificates representing their interests in the Bonds, but will instead receive credit balances on the books of their respective nominees. In the event that the book-entry only system described below is no longer used with respect to the Bonds, the Bonds will be registered in accordance with the Resolution (as defined herein).

So long as Cede & Co. is the registered owner of the Bonds, as nominee of DTC, references herein to the "Owners," "Bondowners" or "Holders" of the Bonds (other than under the captions "INTRODUCTION – Tax Matters" and "TAX MATTERS," as well as in APPENDIX A) will mean Cede & Co. and will not mean the Beneficial Owners of the Bonds.

Denominations. Individual purchases of interests in the Bonds will be available to purchasers of the Bonds in the denominations of $5,000 principal amount, or any integral multiple thereof.

Redemption. The Bonds are subject to optional and mandatory sinking fund redemption prior to maturity, as further described herein. See "THE BONDS – Redemption" herein.

Payments. The Bonds will be dated as of the date of their initial execution and issuance (the "Date of Delivery"), and will be issued as current interest bonds, such that interest thereon will accrue from the Date of Delivery, and be payable semiannually on each January 1 and July 1 (each a "Bond Payment Date"), commencing July 1, 2022. Principal of the Bonds is payable on August 1 in the amounts and years as set forth on the inside cover page hereof.

Payments of the principal of and interest on the Bonds will be made by the designated paying agent, bond registrar and transfer agent (the "Paying Agent"), to DTC for subsequent disbursement through DTC Participants (defined herein) to the Beneficial Owners of the Bonds. The Sacramento County Director of Finance (the "Director of Finance") has been appointed to act as Paying Agent for the Bonds.

Bond Insurance. The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy (herein defined as the "Policy") to be issued concurrently with the delivery of the Bonds by [TBD] (herein defined as the "Insurer"). See "THE BONDS – Bond Insurance" herein.

Tax Matters

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest (and original issue discount) on the Bonds is exempt from State of California personal income tax. See "TAX MATTERS" herein.

Offering and Delivery of the Bonds

The Bonds are offered when, as and if issued, subject to approval as to their legality by Bond Counsel. It is anticipated that the Bonds in book-entry form will be available for delivery through DTC in New York, New York, on or about ___________, 2022.

Bond Owner's Risks

The Bonds are general obligations of the District payable solely from *ad valorem* property taxes which may be levied without limitation as to rate or amount (except with respect to certain personal property which is taxable at limited rates) on all taxable property in the District. For more complete information regarding the taxation of property within the District, as well as certain other considerations, see "TAX BASE FOR REPAYMENT OF BONDS" and "LIMITATION ON REMEDIES; BANKRUPTCY" herein.

Continuing Disclosure

Pursuant to a contractual undertaking entered into in connection with issuance of the Bonds (the "Continuing Disclosure Certificate"), the District will covenant for the benefit of the Owners and Beneficial Owners of the Bonds to make available certain financial information and operating data relating to the District and to provide notices of the occurrence of certain listed events, in order to assist the Underwriters (as defined herein) in complying with S.E.C. Rule 15c2-12(b)(5) (the "Rule"). See "LEGAL MATTERS – Continuing Disclosure" herein. The specific nature of the information to be made available and the notices of listed events required to be provided are described in "APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE" attached hereto.

Professionals Involved in the Offering

Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California, is acting as Bond Counsel and Disclosure Counsel to the District with respect to the Bonds. Dale Scott & Company, Inc. is acting as Municipal Advisor to the District with respect to the Bonds. Bond/Disclosure Counsel and the Municipal Advisor will each receive compensation contingent on the issuance of the Bonds. Certain mattes will be passed on for the Underwriters by _________________. U.S. Bank Trust Company, National Association will act as Escrow Agent (defined herein) for the Bonds. Causey Demgen & Moore, PC, Denver, Colorado, will act as Verification Agent (as defined herein) for the Refunded Bonds.

Forward Looking Statements

Certain statements included or incorporated by reference in this Official Statement constitute "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used such as "plan," "intend," "expect," "estimate," "project," "budget" or other similar words. Such forward-looking statements include, but are not limited to, certain statements contained in the information regarding the District herein.

Other Information

This Official Statement speaks only as of its date, and the information contained herein is subject to change. Copies of documents referred to herein and information concerning the Bonds are available from the Sacramento City Unified School District, 5735 47th Avenue, Sacramento, California 95824, telephone: (916) 643-4700. The District may impose a charge for copying, mailing and handling.

No dealer, broker, salesperson or other person has been authorized by the District to give any information or to make any representations other than as contained herein and, if given or made, such other information or representations must not be relied upon as having been authorized by the District.

This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

This Official Statement is not to be construed as a contract with the purchasers of the Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact. The summaries and references to documents, statutes and constitutional provisions referred to herein do not purport to be comprehensive or definitive, and are qualified in their entireties by reference to each such documents, statutes and constitutional provisions.

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

THE BONDS

Authority for Issuance

The Bonds are issued pursuant to the provisions of Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, and pursuant to a resolution adopted by the Board on April 7, 2022 (the "Resolution").

Security and Sources of Payment

The Bonds are general obligations of the District payable solely from the proceeds of *ad valorem* property taxes. The County Board is empowered and obligated to levy such *ad valorem* property taxes, without limitation as to rate or amount, upon all property within the District subject to taxation thereby (except certain personal property which is taxable at limited rates), for the payment of principal of and interest on the Bonds when due. Such *ad valorem* property taxes will be levied annually in addition to all other taxes in an amount sufficient to pay the principal of and interest on the Bonds when due. The levy may include an allowance for an annual reserve, established for the purpose of avoiding fluctuating tax levies. While the County has historically levied *ad valorem* property taxes to establish such a reserve for other bonds of the District, the County is not obligated to establish or maintain such a reserve for the Bonds, and the District can make no representations that the County will do so in future years. Such taxes, when collected, will be placed by the County in the Debt Service Fund (defined herein) established by the Resolution, which fund is required to be segregated and maintained by the County and which is designated for the payment of the Bonds and interest thereon when due, and for no other purpose. Pursuant to the District Resolution, the District has pledged funds on deposit in the Debt Service Fund to the payment of the Bonds. Although the County is obligated to levy *ad valorem* property taxes for the payment of the Bonds as described above, and will maintain the Debt Service Fund, the Bonds are not a debt of the County.

Moneys in the Debt Service Fund, to the extent necessary to pay the principal of and interest on the Bonds as the same becomes due and payable, will be transferred by the County, as Paying Agent, to

DTC for remittance of such principal and interest to its Participants (as defined herein) for subsequent disbursement to the respective Beneficial Owners of such Bonds.

The amount of the annual *ad valorem* property taxes levied by the County to repay the Bonds as described above will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of debt service due on the Bonds in any year. Fluctuations in the annual debt service on the Bonds and the assessed value of taxable property in the District may cause the annual tax rates to fluctuate. Economic and other factors beyond the District's control, such as general market decline in land values, outbreaks of disease, disruption in financial markets that may reduce the availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State of California (the "State") and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as earthquake, fire, flood, drought or toxic contamination, could cause a reduction in the assessed value of taxable property within the District and necessitate a corresponding increase in the respective annual tax rates. For further information regarding the District's assessed valuation, tax rates, overlapping debt, and other matters concerning taxation, see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Article XIII A of the State Constitution" and "TAX BASE FOR REPAYMENT OF BONDS" herein.

Statutory Lien

Pursuant to Government Code Section 53515, the Bonds will be secured by a statutory lien on all revenues received pursuant to the levy and collection of *ad valorem* property taxes for the payment thereof. The lien automatically attaches, without further action or authorization by the Board, and is valid and binding from the time the Bonds are executed and delivered. The revenues received pursuant to the levy and collection of the *ad valorem* property tax will be immediately subject to the lien, and such lien will be enforceable against the District, its successor, transferees and creditors, and all other parties asserting rights therein, irrespective of whether such parties have notice of the lien and without the need for physical delivery, recordation, filing or further act.

This statutory lien secures all bonds of the District, including the Bonds, issued after January 1, 2016 and payable, as to both principal and interest, from the proceeds of *ad valorem* property taxes that may be levied pursuant to paragraphs (2) and (3) of subdivision (b) of Section 1 of Article XIII A. However, the statutory lien provision does not specify the relative priority of obligations so secured or a method of allocation in the event that the revenues received pursuant to the levy and collection of such *ad valorem* property taxes are insufficient to pay all amounts then due that are secured by the statutory lien.

Bond Insurance

[TO COME]

General Provisions

The Bonds will be issued in book-entry form only and will be initially issued and registered in the name of Cede & Co., as nominee for DTC. Beneficial Owners will not receive certificates representing their interests in the Bonds, but will instead receive credit balances on the books of their respective nominees.

Interest on the Bonds accrues from the Date of Delivery, and is payable semiannually on each Bond Payment Date, commencing July 1, 2022. Interest on the Bonds will be computed on the basis of a 360-day year of twelve 30-day months. Each Bond shall bear interest from the Bond Payment Date next preceding the date of authentication thereof unless it is authenticated as of a day during the period from the 16th day of the month immediately preceding any Bond Payment Date to and including such Bond Payment Date, in which event it shall bear interest from such Bond Payment Date, or unless it is authenticated on or before June 15, 2022, in which event it shall bear interest from its dated date. The Bonds are issuable in denominations of $5,000 principal amount or any integral multiple thereof and mature on August 1 in the years and amounts set forth on the inside cover page hereof.

The principal of the Bonds will be payable in lawful money of the United States of America to the registered Owner thereof, upon the surrender thereof at the principal corporate trust office of the Paying Agent. The interest on the Bonds will be payable in lawful money of the United States of America to the person whose name appears on the bond registration books of the Paying Agent as the registered Owner thereof as of the close of business on the 15th day of the month next preceding any Bond Payment Date (a "Record Date"), whether or not such day is a business day, such interest to be paid by paid by wire transfer to the bank and account number on file with the Paying Agent as of the Record Date. The principal, and redemption premiums, if any, payable on the Bonds will be payable upon maturity or redemption upon surrender at the principal office of the Paying Agent. The interest, principal and premiums, if any, on the Bonds will be payable in lawful money of the United States of America. So long as the Bonds are held in the book-entry system of DTC, all payments of principal of and interest on the Bonds will be made by the Paying Agent to Cede & Co. (as a nominee of DTC), as the registered Owner of the Bonds. See also "—Book-Entry Only System" herein.

Application and Investment of Bond Proceeds

Financing Plan. The proceeds from the sale of the Bonds will be used by the District to refund the Refunded Bonds and to pay the costs of issuance of the Bonds.

The net proceeds from the sale of the Bonds shall be deposited with U.S. Bank Trust Company, National Association, acting as escrow agent (the "Escrow Agent"), to the credit of a certain escrow fund (the "Escrow Fund") held pursuant to an escrow agreement (an "Escrow Agreement"), by and between the District and the Escrow Agent. Amounts in the Escrow Fund will be held uninvested as cash and used by the Escrow Agent to pay the principal of the Refunded Bonds on the first optional redemption date therefor, as well as the interest due on such Refunded Bonds on such date.

The sufficiency of the amounts on deposit in the Escrow Fund to pay the redemption price of the Refunded Bonds, as described above, will be verified by Causey Demgen & Moore P.C. (the "Verification Agent"). As a result of the deposit and application of funds so provided in the Escrow Agreement, and assuming the accuracy of the computations of the Underwriter and the Verification Agent, the Refunded Bonds will be defeased as of the Closing Date, and the obligation of the County to levy *ad valorem* property taxes for payment of such Refunded Bonds will terminate. See also "LEGAL MATTERS – Escrow Verification" herein.

Debt Service Fund. *Ad valorem* property taxes levied by the County for the payment of the Bonds, when collected, shall be kept separate and apart in the debt service fund created by the Resolution the "Debt Service Fund") and used only for payment of principal of and interest on the Bonds. Any interest earnings on moneys held in the Debt Service Fund will be retained therein. If, after all of the Bonds have been redeemed or paid and otherwise cancelled, there are moneys remaining in any Debt Service Fund, said moneys will be applied to the payment of other general obligation bonds of the District, and afterwards transferred to the general fund of the District as provided and permitted by law

Investment. Moneys in the Escrow Fund will be invested as described above. Moneys in the Debt Service Fund will be invested through the County Treasury Pool. See "APPENDIX E - SACRAMENTO COUNTY TREASURY POOL" attached hereto.

Annual Debt Service

The following table displays the annual debt service requirements of the District for the Bonds (assuming no optional redemptions), together with the combined outstanding debt service for other outstanding general obligation bonds of the District:

		The Bonds		
Period Ending July 1	**Outstanding General Obligation Bonds Debt Service[(1)]***	**Annual Principal Payment**	**Annual Interest Payment[(2)]**	**Total Debt Service**
Total				

* Preliminary, subject to change.
(1) Does not include debt service on the Refunded Bonds.
(2) Interest payments on the Bonds will be made semiannually on January 1 and July 1 of each year, commencing July 1, 2022.

See "DISTRICT FINANCIAL INFORMATION – District Debt Structure – General Obligation Bonds" for a table of the total annual debt service requirements for all of the District's outstanding general obligation bonded debt.

Redemption

Optional Redemption. [*] The Bonds maturing on or before July 1, 20__ are not subject to optional redemption. The Bonds maturing on or after July 1, 20__, may be redeemed before maturity at the option of the District on any date on or after July 1, 20__ as a whole, or in part by lot from such maturities as are selected by the District, at a redemption price equal to the principal amount of the Bonds selected for redemption, together with interest accrued thereon to the date of redemption, without premium.

Mandatory Redemption. [*] The Bonds maturing on July 1, 20__ (the "20__ Term Bonds"), are subject to redemption prior to maturity from mandatory sinking fund payments on July 1 of each year, on and after July 1, 20__, at a redemption price equal to the principal amount thereof, together with accrued interest to the date fixed for redemption, without premium. The principal amount represented by such 20__ Term Bonds to be so redeemed and the dates therefor and the final payment date is as indicated in the following table:

Year Ending July 1	Principal To Be Redeemed
Total	

(1) Maturity.

In the event that a portion of any of the 20__ Term Bonds shown above are optionally redeemed prior to maturity, the remaining mandatory sinking fund payments shown above shall be reduced proportionately, or as otherwise directed by the District, in integral multiples of $5,000 of principal amount, in respect of the portion of such 20__ Term Bonds optionally redeemed.

Selection of Bonds for Redemption. Whenever provision is made for the redemption of Bonds and less than all Bonds are to be redeemed, the Paying Agent, upon written instruction from the District, will select the Bonds for redemption as so directed and if not directed, in inverse order of maturity. Within a maturity, the Paying Agent will select Bonds for redemption by lot. Redemption by lot shall be in such manner as the Paying Agent will determine; *provided, however*, that the portion of any Bond to be redeemed in part shall be in the principal amount of $5,000 or any integral multiple thereof.

Redemption Notice. When redemption is authorized or required pursuant to the Resolution, the Paying Agent, upon written instruction from the District, will give notice (a "Redemption Notice") of the redemption of the Bonds. Each Redemption Notice will specify (a) the Bonds or designated portions thereof (in the case of redemption of the Bonds in part but not in whole) which are to be redeemed, (b) the date of redemption, (c) the place or places where the redemption will be made, including the name and address of the Paying Agent, (d) the redemption price, (e) the CUSIP numbers (if any) assigned to the Bonds to be redeemed, (f) the Bond numbers of the Bonds to be redeemed in whole or in part and, in the case of any Bond to be redeemed in part only, the principal amount of such Bond to be redeemed, and (g) the original issue date, interest rate and stated maturity date of each Bond to be redeemed in whole or in part.

[*] Preliminary, subject to change.

The Paying Agent will take the following actions with respect to each such Redemption Notice: (a) at least 20 but not more than 60 days prior to the redemption date, such Redemption Notice will be given to the respective Owners of Bonds designated for redemption by registered or certified mail, postage prepaid, at their addresses appearing on the bond register; (b) at least 20 but not more than 60 days prior to the redemption date, such Redemption Notice will be given by (i) registered or certified mail, postage prepaid, (ii) telephonically confirmed facsimile transmission, or (iii) overnight delivery service, to the Securities Depository; (c) at least 20 but not more than 60 days prior to the redemption date, such Redemption Notice will be given by (i) registered or certified mail, postage prepaid, or (ii) overnight delivery service, to one of the Information Services; and (d) such Redemption Notice will be given to such persons as may be required by the Continuing Disclosure Certificate.

In lieu of providing notice via the means described in (a), (b) or (c) above, Redemption Notices may be provided via equally prompt electronic means as shall be acceptable to the Owners, the Depository or the Information Services.

"Information Services" means the MSRB's Electronic Municipal Market Access, or such other services providing information with respect to called municipal obligations as the District may specify in writing to the Paying Agent, or as the Paying Agent may select.

"Securities Depository" shall mean The Depository Trust Company, 55 Water Street, New York, New York 10041.

A certificate of the Paying Agent or the District that a Redemption Notice has been given as provided in the Resolution will be conclusive as against all parties. Neither failure to receive any Redemption Notice nor any defect in any such Redemption Notice so given will affect the sufficiency of the proceedings for the redemption of the affected Bonds. Each check issued or other transfer of funds made by the Paying Agent for the purpose of redeeming Bonds will bear or include the CUSIP number identifying, by issue and maturity, the Bonds being redeemed with the proceeds of such check or other transfer. The Redemption Notice may state that no representation is made as to the accuracy or correctness of CUSIP numbers printed thereon, or on the Bonds.

Payment of Redeemed Bonds. When Redemption Notice has been given substantially as described above, and, when the amount necessary for the redemption of the Bonds called for redemption (principal, interest, and premium, if any) is set aside for that purpose as described in "—Defeasance," as described below, the Bonds designated for redemption in such notice will become due and payable on the date fixed for redemption thereof.

Partial Redemption of Bonds. Upon the surrender of any Bond redeemed in part only, the Paying Agent will execute and deliver to the Owner thereof a new Bond or Bonds of like tenor and maturity and of authorized denominations equal in principal amount to the unredeemed portion of the Bond surrendered. Such partial redemption is valid upon payment of the amount required to be paid to such Owner, and the District will be released and discharged thereupon from all liability to the extent of such payment.

Effect of Redemption Notice. If on the applicable designated redemption date, money for the redemption of the Bonds to be redeemed, together with interest to such redemption date, is held by an independent escrow agent selected by the District, so as to be available therefor on such redemption date, and if Redemption Notice thereof will have been given substantially as described above, then from and after such redemption date, interest with respect to the Bonds to be redeemed shall cease to accrue and become payable.

Rescission of Redemption Notice. With respect to any Redemption Notice for the optional redemption of Bonds as described above, unless upon the giving of such notice such Bonds shall be deemed to have been defeased as described in "—Defeasance," such notice will state that such redemption will be conditional upon the receipt by the independent escrow agent selected by the District on or prior to the date fixed for such redemption of the moneys necessary and sufficient to pay the principal of, premium, if any, and interest on such Bonds to be redeemed, and that if such moneys shall not have been so received, said notice shall be of no force and effect, the Bonds shall not be subject to redemption on such date and the Bonds shall not be required to be redeemed on such date. In the event that such Redemption Notice contains such a condition and such moneys are not so received, the redemption will not be made and the Paying Agent will within a reasonable time thereafter give notice, to the persons to whom and in the manner in which the Redemption Notice was given, that such moneys were not so received. Notwithstanding the foregoing, the District will have the right to rescind any Redemption Notice, for any reason, by written notice to the Paying Agent on or prior to the date fixed for redemption. The Paying Agent will distribute notice of the rescission of such Redemption Notice in the same manner that the Redemption Notice was originally provided.

Bonds No Longer Outstanding. When any Bonds (or portions thereof), which have been duly called for redemption prior to maturity, or with respect to which irrevocable instructions to call for redemption prior to maturity at the earliest redemption date have been given to the Paying Agent, in form satisfactory to it, and sufficient moneys shall be held irrevocably in trust for the payment of the redemption price of such Bonds or portions thereof, and, in the case of Bonds, accrued interest with respect thereto to the date fixed for redemption, then such Bonds will no longer be deemed Outstanding and shall be surrendered to the Paying Agent for cancellation.

Transfer and Exchange of Bonds

So long as any of the Bonds remain outstanding, the District will cause the Paying Agent to maintain at its principal office all books and records necessary for the registration, exchange and transfer of such Bonds, which shall at all times be open to inspection by the District, and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register, exchange or transfer or cause to be registered, exchanged or transferred, on said books, Bonds as provided in the Resolution.

In the event that the book-entry only system as described above is no longer used with respect to the Bonds, the following provisions will govern the registration, transfer, and exchange of the Bonds.

Any Bond may be exchanged for Bonds of like tenor, maturity and Transfer Amount (which with respect to any outstanding Bonds means the outstanding principal amount thereof) upon presentation and surrender at the designated corporate trust office of the Paying Agent, together with a request for exchange signed by the registered Owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. A Bond may be transferred only on the Bond Register by the person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation at the office of the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed. Upon exchange or transfer, the Paying Agent shall register, authenticate and deliver a new Bond or Bonds of like tenor and of any authorized denomination or denominations requested by the Owner equal to the Transfer Amount of the Bond surrendered and bearing interest at the same rate and maturing on the same date.

Neither the District nor the Paying Agent will be required (a) to issue or transfer any Bonds during a period beginning with the opening of business on the 16th day next preceding any Bond Payment Date, the stated maturity of any of the Bonds or any date of selection of Bonds to be redeemed and ending with the close of business on the applicable Bond Payment Date, the close of business on the applicable stated maturity date or any day on which the applicable notice of redemption is given or (b) to transfer any Bonds which have been selected or called for redemption in whole or in part.

Book-Entry Only System

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy or completeness thereof. The District cannot and does not give any assurances that DTC, DTC Direct Participants or Indirect Participants (as defined herein) will distribute to the Beneficial Owners (a) payments of principal of, interest on, or premium, if any, on the Bonds, (b) certificates representing ownership interest in or other confirmation or ownership interest in the Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Bonds, or that they will do so on a timely basis or that DTC, Direct Participants or Indirect Participants will act in the manner described in this Official Statement. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with Participants are on file with DTC.

DTC will act as securities depository for the Bonds. The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond certificate will be issued for each maturity of the Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC.

DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments from over 100 countries that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation, and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of "AA+". The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com. However, the information presented on such website is not incorporated herein by reference.

Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each Beneficial Owner is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, defaults, and proposed amendments to the Resolution. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds and distributions on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the District or the Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds or distributions to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the District or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

Defeasance

All or any portion of the outstanding maturities of the Bonds may be defeased at any time prior to maturity in the following ways:

(a) Cash: by irrevocably depositing with an independent escrow agent selected by the District an amount of cash which, together with amounts transferred from the Debt Service Fund, if any, is sufficient to pay all Bonds outstanding and designated for defeasance, including all including all principal thereof, interest thereon and redemption premium, at or before their respective maturity dates; or

(b) Government Obligations: by irrevocably depositing with an independent escrow agent selected by the District noncallable Government Obligations, together with amounts transferred from the Debt Service Fund, if any, and any other cash, if required, in such amount as will, together with interest to accrue thereon, in the opinion of an independent certified public accountant, be fully sufficient to pay and discharge all Bonds outstanding and designated for defeasance, including all including all principal thereof, interest thereon and redemption premium, at or before their respective maturity dates;

then, notwithstanding that any such Bonds shall not have been surrendered for payment, all obligations of the District and the County with respect to all such designated outstanding Bonds shall cease and terminate, except only the obligation of the independent escrow agent selected by the District to pay or cause to be paid from funds deposited pursuant to paragraphs (a) or (b) above, to the owners of such designated Bonds not so surrendered and paid all sums due with respect thereto.

"Government Obligations" means direct and general obligations of the United States of America, or obligations that are unconditionally guaranteed as to principal and interest by the United States of America (which may consist of obligations of the Resolution Funding Corporation that constitute interest strips), or obligations secured or otherwise guaranteed, directly or indirectly, as to principal and interest, by a pledge of the full faith and credit of the United States of America. In the case of direct and general obligations of the United States of America, Government Obligations shall include evidences of direct ownership of proportionate interests in future interest or principal payments of such obligations. Investments in such proportionate interests must be limited to circumstances where (a) a bank or trust company acts as custodian and holds the underlying United States obligations; (b) the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor of the underlying United States obligations; and (c) the underlying United States obligations are held in a special account, segregated from the custodian's general assets, and are not available to satisfy any claim of the custodian, any person claiming through the custodian, or any person to whom the custodian may be obligated; provided that such obligations are rated or assessed at least as high as direct and general obligations of the United States of America by either by S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("S&P"), or by Moody's Investors Service ("Moody's").

ESTIMATED SOURCES AND USES OF FUNDS

The estimated sources and uses of funds with respect to the Bonds are as follows:

Sources of Funds
Principal Amount
[Net] Original Issue Premium
Total Sources

Uses of Funds
Escrow Fund
Costs of Issuance(1)
Total Uses

(1) Includes all costs of issuance, including, but not limited to, the underwriting discount, legal and Municipal Advisory fees, printing costs, rating agency fees, bond insurance premium, and the costs and fees of the Paying Agent, Escrow Agent and Verification Agent.

TAX BASE FOR REPAYMENT OF BONDS

The information in this section describes ad valorem *property taxation, assessed valuation, and other measures of the tax base of the District. The Bonds are payable solely from* ad valorem *property taxes levied and collected by the County on taxable property in the District. The District's general fund is not a source for the repayment of the Bonds.*

Ad Valorem Property Taxation

District property taxes are assessed and collected by the County at the same time and on the same rolls as special district property taxes. Assessed valuations are the same for both District and County taxing purposes.

Taxes are levied for each fiscal year on taxable real and personal property which is located in the District as of the preceding January 1. For assessment and collection purposes, property is classified either as "secured" or "unsecured" and is listed accordingly on separate parts of the assessment roll. The "secured roll" is that part of the assessment roll containing State assessed public utilities property and real property having a tax lien which is sufficient, in the opinion of the assessor, to secure payment of the taxes. Other property is assessed on the "unsecured roll." A supplemental roll is developed when property changes hands or new construction is completed. The County levies and collects all property taxes for property falling within the County's taxing boundaries.

The valuation of secured property is established as of January 1 and is subsequently enrolled in August. Property taxes on the secured roll are payable in two installments, due November 1 and February 1 of the calendar year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent installment plus any additional amount determined by the Director of Finance. After the second installment of taxes on the secured roll is delinquent, the tax collector shall collect a cost of $10 for preparing the delinquent tax records and giving notice of delinquency. Property on the secured roll with delinquent taxes is declared tax-defaulted on July 1 of the calendar year. Such property may thereafter be redeemed, until the right of redemption is terminated, by payment of the delinquent taxes and the delinquency penalty, plus a $15 redemption fee and a redemption penalty of 1.5% per month to the time of redemption. If taxes are unpaid for a period of five years or more, the property is subject to sale by the Director of Finance.

Property taxes on the unsecured roll as of July 31 become delinquent if they are not paid by August 31 and are thereafter subject to a delinquent penalty of 10%. Taxes added to the unsecure tax roll after July 31, if unpaid are delinquent and subject to a penalty of 10% on the last day of the month succeeding the month of enrollment. In the case of unsecured property taxes, an additional penalty of 1.5% per month begins to accrue when such taxes remain unpaid on the last day of the second month after the 10% penalty attaches. The taxing authority has four ways of collecting unsecured personal property taxes: (1) a civil action against the assessee; (2) filing a certificate in the office of the county clerk specifying certain facts in order to obtain a judgment lien on specific property of the assessee; (3) filing a certificate of delinquency for record in the county recorder's office in order to obtain a lien on specified property of the assessee; and (4) seizure and sale of personal property, improvements or possessory interests belonging or assessed to the assessee.

State law exempts from taxation $7,000 of the full cash value of an owner-occupied dwelling, but this exemption does not result in any loss of revenue to local agencies, since the State reimburses local agencies for the value of the exemptions.

All property is assessed using full cash value as defined by Article XIII A. State law provides exemptions from *ad valorem* property taxation for certain classes of property such as churches, colleges, non-profit hospitals, and charitable institutions.

Assessed valuation growth allowed under Article XIII A (new construction, certain changes of ownership, 2% inflation) is allocated on the basis of "situs" among the jurisdictions that serve the tax rate area within which the growth occurs. Local agencies, including school districts, share the growth of "base" revenues from the tax rate area. Each year's growth allocation becomes part of each agency's allocation in the following year.

Assessed Valuation

The following table shows the 10-year history of assessed valuations in the District, as of the date the equalized assessment tax roll is established in August of each year.

ASSESSED VALUATIONS
Fiscal Years 2012-13 through 2021-22
Sacramento City Unified School District

	Local Secured	Utility	Unsecured	Total	% Change
2012-13	$24,081,405,373	$7,130,520	$1,312,707,722	$25,401,243,615	--
2013-14	25,064,499,161	6,354,537	1,240,891,839	26,311,745,537	3.58%
2014-15	26,203,736,543	12,146,083	1,279,564,924	27,495,447,550	4.50
2015-16	27,621,228,905	5,824,663	1,188,321,120	28,815,374,688	4.80
2016-17	29,442,558,614	5,751,502	1,271,280,326	30,719,590,442	6.61
2017-18	31,625,086,640	5,693,751	1,332,650,184	32,963,430,575	7.30
2018-19	33,920,993,517	5,636,032	1,444,875,017	35,371,504,566	7.31
2019-20	36,759,308,491	5,334,879	1,403,666,196	38,168,309,566	7.91
2020-21	38,932,165,119	5,265,184	1,491,828,933	40,429,259,236	5.92
2021-22	40,932,044,833	5,265,184	1,452,631,056	42,389,941,073	4.85

Source: California Municipal Statistics, Inc. (except the percent change).

Economic and other factors beyond the District's control, such as general market decline in property values, outbreaks of disease, disruption in financial markets that may reduce availability of financing for purchasers of property, reclassification of property to a class exempt from taxation, whether by ownership or use (such as exemptions for property owned by the State and local agencies and property used for qualified education, hospital, charitable or religious purposes), or the complete or partial destruction of the taxable property caused by a natural or manmade disaster, such as earthquake, flood, fire, drought or toxic contamination, could cause a reduction in the assessed value of taxable property within the District. Any such reduction would result in a corresponding increase in the annual tax rate levied by the County to pay the debt service on to the Bonds. See "THE BONDS – Security and Sources of Payment" and "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

Seismic Events. The District is located in a seismically active region of the State. An earthquake of large magnitude could result in extensive damage to property within the District and could adversely affect the assessed valuation of property within the District, or more generally the region's economy.

Drought. In recent years California has experienced severe drought conditions. In January of 2014, the Governor declared a statewide Drought State of Emergency. As of such date, the State faced water shortfalls due to the driest year in recorded State history, the State's river and reservoirs were below their record low levels, and manual and electronic readings recorded the water content of snowpack at the highest elevations in the State (chiefly in the Sierra Nevada mountain range) at about 20% of normal average for the winter season. Following the Governor's declaration, the California State Water Resources Control Board (the "Water Board") issued a statewide notice of water shortages and potential future curtailment of water right diversions. In April 2017, the Governor lifted the drought emergency declaration, while retaining a prohibition on wasteful practices and advancing conservation measures. In April 2021, the Governor announced regional drought emergencies in two Northern California counties following two years of dry conditions. On May 10, 2021, the Governor expanded the emergency drought declaration to include an additional 39 counties throughout the State. On July 8, 2021 the Governor expanded the declaration to further include an additional nine counties. On October 19, 2021, the Governor extended the declaration to include all remaining counties, including the County, such that the drought state of emergency is now in effect Statewide.

Wildfires. Major wildfires have occurred in recent years in different regions of the State, including significant fires throughout the fall of 2020 and the summer of 2021. The District did not sustain any property losses as a result of these recent fires. However, serious and significant property damage has resulted in other areas of the State due to fire damage. The Governor has previously signed a number of measures into law intended to address a variety of issues related to mitigating the risk of wildfires, including forest management, mutual aid for fire departments, emergency alerts and other safety mandates.

Climate Change. In addition to the events described above, climate change caused by human activities may have adverse effects on the assessed value of property within the District. As greenhouse gas emissions continue to accumulate in the atmosphere as a result of economic activity, many scientists expect that climate change will intensify, increasing the frequency, severity and timing of extreme weather events such as coastal storm surges, drought, wildfires, floods, heat waves, and rising sea levels. See also "—Drought" and "—Wildfires" above. Projections of the impact of global climate change are complex and depend on a variety of factors outside of the District's control. The various scientific studies that forecast the amount and timing of adverse impacts of climate change are based on assumptions contained in such studies, but actual events may vary materially. In addition, the scientific understanding of climate change and its effects continues to evolve. Accordingly, the District in unable to forecast with certainty when or if adverse impacts of climate change will occur or the extent of such impacts.

Appeals and Adjustments of Assessed Valuation. Under California law, property owners may apply for a reduction of their property tax assessment by filing a written application, in form prescribed by the State Board of Equalization ("SBE"), with the appropriate county board of equalization or assessment appeals board. County assessors may independently reduce assessed values as well based upon the above factors or reductions in the fair market value of the taxable property. In most cases, an appeal is filed because the applicant believes that present market conditions (such as residential home prices) cause the property to be worth less than its current assessed value. Any reduction in the assessment ultimately granted as a result of such appeal applies to the year for which application is made and during which the written application was filed. Such reductions are subject to yearly reappraisals and may be adjusted back to their original values when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual inflationary factor growth rate allowed under Article XIII A. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Article XIII A of the State Constitution" herein.

A second type of assessment appeal involves a challenge to the base year value of an assessed property. Appeals for reduction in the base year value of an assessment, if successful, reduce the assessment for the year in which the appeal is taken and prospectively thereafter. The base year is determined by the completion date of new construction or the date of change of ownership. Any base year appeal must be made within four years of the change of ownership or new construction date.

No assurance can be given that property tax appeals currently pending or in the future will not significantly reduce the assessed valuation of property within the District.

Assembly Bill 102. On June 27, 2017, the Governor signed into law Assembly Bill 102 ("AB 102"). AB 102 restructures the functions of the SBE and creates two new separate agencies: (i) the California Department of Tax and Fee Administration, and (ii) the Office of Tax Appeals. Under AB 102, the California Department of Tax and Fee Administration will take over programs previously in the SBE Property Tax Department, such as the Tax Area Services Section, which is responsible for maintaining all property tax-rate area maps and for maintaining special revenue district boundaries. Under AB 102, the SBE will continue to perform the duties assigned by the State Constitution related to property taxes, however, beginning January 1, 2018, the SBE will only hear appeals related to the programs that it constitutionally administers and the Office of Tax Appeals will hear tax appeals will hear appeals on all other taxes and fee matters, such as sales and use tax and other special taxes and fees. AB 102 obligates the Office of Tax Appeals to adopt regulations as necessary to carry out its duties, powers, and responsibilities. No assurances can be given as to the effect of such regulations on the appeals process or on the assessed valuation of property within the District.

Assessed Valuation by Jurisdiction. The following table shows a breakdown of the District's fiscal year 2021-22 assessed valuation by jurisdiction.

ASSESSED VALUATION BY JURISDICTION
Fiscal Year 2021-22
Sacramento City Unified School District

Jurisdiction:	Assessed Valuation in District	% of District	Assessed Valuation of Jurisdiction	% of Jurisdiction in District
City of Elk Grove	$68,004,856	0.16%	$23,714,724,852	0.29%
City of Rancho Cordova	1,012,552,979	2.39	10,548,307,102	9.60
City of Sacramento	36,055,658,195	85.06	62,005,051,671	58.15
Unincorporated Sacramento County	5,253,725,043	12.39	67,882,816,569	7.74
Total District	$42,389,941,073	100.00%		
Sacramento County	$42,389,941,073	100.00%	$191,373,203,123	22.15%

Source: California Municipal Statistics, Inc.

Assessed Valuation by Land Use. The following table shows a per-parcel analysis of the distribution of taxable property within the District by principal use, and the fiscal year 2021-22 assessed valuation of such parcels.

ASSESSED VALUATION AND PARCELS BY LAND USE
Fiscal Year 2021-22
Sacramento City Unified School District

	2021-22 Assessed Valuation(1)	% of Total	No. of Parcels	% of Total
Non-Residential:				
Agricultural	$318,591	0.00%	8	0.01%
Commercial/Office	7,844,129,450	19.16	3,010	2.86
Vacant Commercial	221,467,772	0.54	562	0.53
Industrial	1,949,230,466	4.76	1,312	1.25
Vacant Industrial	63,238,578	0.15	392	0.37
Recreational	422,207,888	1.03	152	0.14
Government/Social/Institutional	204,293,583	0.50	955	0.91
Miscellaneous	2,323,785	0.01	248	0.24
Subtotal Non-Residential	$10,707,210,113	26.16%	6,639	6.31%
Residential:				
Single Family Residence	$22,520,329,493	55.02%	84,137	80.00%
Condominium/Townhouse	638,105,895	1.56	2,349	2.23
Mobile Home	40,636,632	0.10	1,493	1.42
Mobile Home Park	55,158,170	0.13	34	0.03
2-4 Residential Units	2,127,329,655	5.20	6,804	6.47
5+ Residential Units/Apartments	3,838,595,420	9.38	1,633	1.55
Hotel/Motel	636,441,992	1.55	72	0.07
Miscellaneous Residential	51,234,896	0.13	140	0.13
Vacant Residential	317,002,567	0.77	1,867	1.78
Subtotal Residential	$30,224,834,720	73.84%	98,529	93.69%

(1) Local secured assessed valuation; excluding tax-exempt property.
Source: California Municipal Statistics, Inc.

Assessed Valuation of Single Family Homes. The following table shows the distribution of single family homes within the District among various fiscal year 2021-22 assessed valuation ranges, as well as the average and median assessed valuation of single family homes within the District.

ASSESSED VALUATION PER PARCEL OF SINGLE FAMILY HOMES
Fiscal Year 2021-22
Sacramento City Unified School District

	No. of Parcels	2021-22 Assessed Valuation	Average Assessed Valuation	Median Assessed Valuation
Single Family Residential	84,137	$22,520,329,493	$267,663	$223,293

2021-22 Assessed Valuation	No. of Parcels[(1)]	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
$0 - $24,999	388	0.461%	0.461%	$6,532,344	0.029%	0.029%
25,000 -49,999	3,162	3.758	4.219	128,738,058	0.572	0.601
50,000 - 74,999	5,075	6.032	10.251	318,735,448	1.415	2.016
75,000 - 99,999	6,286	7.471	17.722	550,706,445	2.445	4.461
100,000 - 124,999	5,888	6.998	24.720	662,111,828	2.940	7.401
125,000 - 149,999	5,775	6.864	31.584	793,844,443	3.525	10.926
150,000 - 174,999	5,657	6.724	38.308	918,764,433	4.080	15.006
175,000 - 199,999	5,205	6.186	44.494	975,158,214	4.330	19.336
200,000 - 224,999	4,921	5.849	50.343	1,044,646,272	4.639	23.975
225,000 - 249,999	4,945	5.877	56.220	1,173,687,748	5.212	29.187
250,000 - 274,999	4,799	5.704	61.924	1,258,143,022	5.587	34.773
275,000 - 299,999	4,055	4.820	66.744	1,163,713,911	5.167	39.941
300,000 - 324,999	3,692	4.388	71.132	1,152,112,375	5.116	45.057
325,000 - 349,999	3,145	3.738	74.870	1,060,160,130	4.708	49.764
350,000 -374,999	2,778	3.302	78.171	1,005,656,944	4.466	54.230
375,000 - 399,999	2,343	2.785	80.956	906,858,027	4.027	58.257
400,000 - 424,999	2,150	2.555	83.511	886,162,173	3.935	62.192
425,000 - 449,999	1,881	2.236	85.747	822,288,481	3.651	65.843
450,000 - 474,999	1,595	1.896	87.643	736,710,312	3.271	69.114
475,000 - 499,999	1,392	1.654	89.297	678,461,116	3.013	72.127
500,000 and greater	9,005	10.703	100.000	6,277,137,769	27.873	100.000
	84,137	100.000%		$22,520,329,493	100.000%	

(1) Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

Tax Levies, Collections and Delinquencies

The following table shows secured *ad valorem* property tax levies within the District, and amounts delinquent as of June 30, for fiscal years 2011-12 through 2020-21.

SECURED TAX CHARGES AND DELINQUENCIES
Fiscal Years 2011-12 through 2020-21
Sacramento City Unified School District

	Secured Tax Charge[1]	Amt. Del. June 30	% Del. June 30
2011-12			
2012-13			
2013-14			
2014-15			
2015-16			
2016-17	36,846,021	307,015	0.83
2017-18	38,637,596	388,774	1.01
2018-19	39,103,684	328,227	0.84
2019-20	41,260,741	496,589	1.20
2020-21	45,154,083	407,237	0.90

(1) Debt service levy only.
Source: California Municipal Statistics, Inc.

Pursuant to Revenue and Taxation Code Section 4985.2, the Director of Finance may cancel any penalty, costs or other charges resulting from tax delinquency upon a finding that the late payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, provided the property taxes are paid within four fiscal years of such taxes coming due. See also "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

Alternative Method of Tax Apportionment - Teeter Plan

In June of 1993, the County Board approved the implementation of the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "Teeter Plan"), as provided for in Section 4701 et seq. of the State Revenue and Taxation Code. Under the Teeter Plan, typically, each county apportions secured property taxes on an accrual basis (irrespective of actual collections) to local political subdivisions, for which such county acts as the tax-levying or tax-collecting agency.

The Teeter Plan was effective for the fiscal year commencing July 1, 1993, and pursuant to the Teeter Plan, the County purchased all delinquent receivables (comprised of delinquent taxes, penalties, and interest) which had accrued as of June 30, 1993, from local taxing entities and selected special assessment districts and community facilities districts. Under the Teeter Plan, the County distributes tax collections on a cash-basis to taxing entities, such as the District, during the fiscal year and at year-end distributes 100% of any taxes delinquent as of June 30th to the respective taxing entities and those special assessment districts and community facilities districts which the County determines are eligible to participate in the Teeter Plan.

The County reserves the right to exclude from the Teeter Plan any special tax levying agency or assessment levying agency if such agency has provided for accelerated foreclosure proceedings in the event of non-payment of such special taxes or assessments except that, if such agency has a delinquency rate in the collection of such special tax or assessment as of June 30 of any fiscal year that is equal to or less than the County's delinquency rate on the collection of current year *ad valorem* property taxes on the countywide secured assessment roll, such agency's special taxes or assessments may, at the County's option, be included in the Teeter Plan.

The *ad valorem* property taxes to be levied to pay the interest on and principal of the Bonds will be subject to the Teeter Plan. The District will receive 100% of the *ad valorem* property tax levied to pay all of the outstanding general obligation bonds, irrespective of actual delinquencies in the collection of the tax by the County.

The Teeter Plan is to remain in effect unless the County Board orders its discontinuance or unless, prior to the commencement of any fiscal year of the County (which commences on July 1), the County Board receives a petition for its discontinuance joined in by resolutions adopted by at least two-thirds of the participating revenue districts in the County, in which event the County Board is to order discontinuance of the Teeter Plan effective at the commencement of the subsequent fiscal year. The County Board may, by resolution adopted not later than July 15 of the fiscal year for which it is to apply after holding a public hearing on the matter, discontinue the procedures under the Teeter Plan with respect to any tax levying agency or assessment levying agency in the County if the rate of secure tax delinquency in that agency in any year exceeds 3% of the total of all taxes and assessments levied on the secured rolls for that agency. If the Teeter Plan is discontinued subsequent to its implementation, only those secured property taxes actually collected would be allocated to political subdivisions (including the District) for which the County acts as the tax-levying or tax-collecting agency.

There can be no assurance that the County will always maintain the Teeter Plan or will have sufficient funds available to distribute the full amount of the District's share of property tax collections to the District. The ability of the County to maintain the Teeter Plan may depend on its financial resources and may be affected by future property tax delinquencies. Property tax delinquencies may be impacted by economic and other factors beyond the District's or the County's control, including the ability or willingness of property owners to pay property taxes during an economic recession or depression. An economic recession or depression could be caused by many factors outside the control of the District, including high interest rates, reduced consumer confidence, reduced real wages or reduced economic activity as a result of the spread of COVID-19 or other pandemic or natural or manmade disaster. See "DISTRICT FINANCIAL MATTERS – Considerations Regarding COVID-19" herein. However, notwithstanding any possible future change to or discontinuation of the Teeter Plan, State law requires the County to levy *ad valorem* property taxes within the District sufficient to pay the Bonds when due.

Tax Rates

The following table summarizes the total *ad valorem* property tax rates, as a percentage of assessed valuation, levied by all taxing entities in a typical tax rate area (a "TRA") within the District from 2017-18 through 2021-22.

SUMMARY OF *AD VALOREM* PROPERTY TAX RATES (TRA 3-005)[(1)]
Fiscal Years 2017-18 through 2021-22
Sacramento City Unified School District

	2017-18	2018-19	2019-20	2020-21	2021-22
General	1.0000%	1.0000%	1.0000%	1.0000%	1.0000%
Los Rios Community College District	.0130	.0131	.0232	.0223	.0249
Sacramento City Unified School District	.1235	.1164	.1139	.1171	.0918
Total Tax Rate	1.1365%	1.1295%	1.1371%	1.1394%	1.1167%

(1) 2021-22 assessed valuation of TRA 3-005 is $12,430,393,259, representing approximately 29.32% of the District total assessed valuation.
Source: California Municipal Statistics, Inc.

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Largest Property Owners

The more property (by assessed value) which is owned by a single taxpayer within any of the District, the greater amount of tax collections that are exposed to weaknesses in such a taxpayer's financial situation and ability or willingness to pay property taxes. The following table presents information on the largest property taxpayers within the District for fiscal year 2021-22. Each taxpayer listed below is a unique name listed on the tax rolls. The District cannot determine from County assessment records whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table below.

LARGEST 2021-22 LOCAL SECURED TAXPAYERS
Sacramento City Unified School District

	Property Owner	Primary Land Use	2021-22 Assessed Valuation	% of Total[1]
1.	City of Sacramento & The Sacramento Kings	Sports Arena	$320,347,451	0.78%
2.	M&H Realty Partners VI LP	Commercial	262,679,728	0.64
3.	Pac West Office Equities LP	Office Building	209,324,277	0.51
4.	Hancock SREIT Sacramento LLC	Office Building	200,809,050	0.49
5.	SRI Eleven 621 Capitol Mall LLC	Office Building	169,239,744	0.41
6.	Prime US-Park Tower LLC	Office Building	167,214,577	0.41
7.	HP Hood LLC	Industrial	153,697,178	0.38
8.	GPT Properties Trust	Office Building	150,974,102	0.37
9.	500 Capitol Mall LLC	Office Building	148,973,958	0.36
10.	300 Capitol Associates NF LP	Office Building	130,882,033	0.32
11.	BRE Depot PK LLC	Industrial	130,014,551	0.32
12.	Oakmont Properties The Press LLC	Apartments	118,306,000	0.29
13.	Kaiser Foundation Health Plan Inc.	Office Building	115,418,736	0.28
14.	Sacramento CA I FGF LLC	Office Building	106,706,547	0.26
15.	GSA Sacramento Newco LLC	Office Building	99,929,179	0.24
16.	Greenery Apartments LP & DLC Sacramento LLC	Apartments	98,339,177	0.24
17.	Gem Crossings LLC	Apartments	94,216,070	0.23
18.	CA Sacramento Commons LLC	Apartments	90,571,613	0.22
19.	1415 Meridian Plaza Investors LP	Office Building	86,500,000	0.21
20.	NB Element DST	Apartments	86,075,752	0.21
			$2,940,219,723	7.18%

(1) 2021-22 local secured assessed valuation: $40,932,044,833.
Source: California Municipal Statistics, Inc.

Statement of Direct and Overlapping Debt

Set forth on the following page is a direct and overlapping debt report (the "Debt Report") prepared by California Municipal Statistics, Inc. effective as of February 22, 2022 for debt outstanding as of March 1, 2022. The Debt Report is included for general information purposes only. The District has not reviewed the Debt Report for completeness or accuracy and makes no representation in connection therewith.

The Debt Report generally includes long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the District in whole or in part. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

The table shows the percentage of each overlapping entity's assessed value located within the boundaries of the District. The table also shows the corresponding portion of the overlapping entity's existing debt payable from property taxes levied within the District. The total amount of debt for each overlapping entity is not given in the table.

The first column in the table names each public agency which has outstanding debt as of the date of the report and whose territory overlaps the District in whole or in part. The second column shows the percentage of each overlapping agency's assessed value located within the boundaries of the District. This percentage, multiplied by the total outstanding debt of each overlapping agency (which is not shown in the table) produces the amount shown in the third column, which is the apportionment of each overlapping agency's outstanding debt to taxable property in the District.

STATEMENT OF DIRECT AND OVERLAPPING DEBT
Sacramento City Unified School District

2021-22 Assessed Valuation: $42,389,941,073

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	**% Applicable**	**Debt 3/1/22**
Los Rios Community College District	18.386	$91,595,375
Sacramento City Unified School District	**100.000**	**488,647,966**[(1)]
City of Sacramento Community Facilities Districts	0.009-100	25,605,451
City and Special District 1915 Act Bonds (Estimate)	Various	144,481,193
Southgate Recreation and Park Benefit Assessment District	16.163	1,311,604
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		$751,641,589
DIRECT AND OVERLAPPING GENERAL FUND DEBT:		
Sacramento County General Fund Obligations	22.150	$28,413,434
Sacramento County Pension Obligation Bonds	22.150	138,482,095
Sacramento County Board of Education Certificates of Participation	22.150	583,653
Sacramento City Unified School District Lease Revenue Bonds	**100.000**	**55,030,000**
City of Elk Grove General Fund Obligations	0.287	104,257
City of Rancho Cordova Certificates of Participation	9.599	1,235,391
City of Sacramento General Fund Obligations	58.150	326,896,040
Cordova Recreation and Park District General Fund Obligations	25.969	1,691,711
Cosumnes Community Services District Certificates of Participation	0.251	76,068
Sacramento Metropolitan Fire District General Fund and Pension Obligation Bonds	5.766	2,232,019
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT		$554,744,668
Less: City of Elk Grove supported obligations		23,247
Sacramento County supported obligations		3,042,824
City of Sacramento supported obligations		239,120,232
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT		$312,558,365
OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):		$122,185,373
GROSS COMBINED TOTAL DEBT		$1,428,571,630[(2)]
NET COMBINED TOTAL DEBT		$1,186,385,327

Ratios to 2020-21 Assessed Valuation
Direct Debt ($488,647,966)………………………………………....1.15%
Total Direct and Overlapping Tax and Assessment Debt........................1.77%
Combined Direct Debt ($543,677,966)..1.28%
Gross Combined Total Debt..3.37%
Net Combined Total Debt 2.80%

Ratios to Redevelopment Incremental Valuation ($8,136,496,525):
Total Overlapping Tax Increment Debt...1.50%

(1) Excludes the Bonds but includes the Refunded Bonds.
(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.
Source: California Municipal Statistics.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

The principal of and interest on the Bonds will be payable solely from the proceeds of an ad valorem *property tax levied by the County for the payment thereof. See "THE BONDS – Security and Sources of Payment" herein. Articles XIII A, XIII B, XIII C and XIII D, Propositions 98 and 111, and certain other provisions of law discussed below, are included in this section to describe the potential effect of these Constitutional and statutory measures on the ability of the County to levy taxes on behalf of the District and the District to spend tax proceeds for operating and other purposes, and it should not be inferred from the inclusion of such materials that these laws impose any limitation on the ability of the County to levy property taxes for payment of the Bonds. The tax levied by the County for payment of the Bonds was approved by the voters of the District in compliance with Article XIII A, Article XIII C, and all applicable laws.*

Article XIII A of the State Constitution

Article XIII A limits the amount of *ad valorem* property taxes on real property to 1% of "full cash value" as determined by the county assessor. Article XIII A defines "full cash value" to mean "the county assessor's valuation of real property as shown on the 1975-76 bill under "full cash value," or thereafter, the appraised value of real property when purchased, newly constructed or a change in ownership has occurred after the 1975 assessment," subject to exemptions in certain circumstances of property transfer or reconstruction. Determined in this manner, the full cash value is also referred to as the "base year value." The full cash value is subject to annual adjustment to reflect increases, not to exceed 2% for any year, or decreases in the consumer price index or comparable local data, or to reflect reductions in property value caused by damage, destruction or other factors.

Article XIII A has been amended to allow for temporary reductions of assessed value in instances where the fair market value of real property falls below the adjusted base year value described above. Proposition 8—approved by the voters in November of 1978—provides for the enrollment of the lesser of the base year value or the market value of real property, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property, or other factors causing a similar decline. In these instances, the market value is required to be reviewed annually until the market value exceeds the base year value. Reductions in assessed value could result in a corresponding increase in the annual tax rate levied by the County to pay debt service on the Bonds. See "THE BONDS – Security and Sources of Payment" and "TAX BASE FOR REPAYMENT OF BONDS – Assessed Valuation" herein.

Article XIII A requires a vote of two-thirds or more of the qualified electorate of a city, county, special district or other public agency to impose special taxes, while totally precluding the imposition of any additional *ad valorem*, sales or transaction tax on real property. Article XIII A exempts from the 1% tax limitation any taxes above that level required to pay debt service (a) on any indebtedness approved by the voters prior to July 1, 1978, or (b) as the result of an amendment approved by State voters on July 3, 1986, on any bonded indebtedness approved by two-thirds or more of the votes cast by the voters for the acquisition or improvement of real property on or after July 1, 1978, or (c) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by fifty-five percent or more of the votes cast on the proposition, but only if certain accountability measures are included in the proposition. The tax for payment of the Bonds falls within the exception described in (c) of the immediately preceding sentence. In addition, Article XIII A requires the approval of two-thirds of all members of the State Legislature to change any state taxes for the purpose of increasing tax revenues.

Legislation Implementing Article XIII A

Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the relevant county and distributed according to a formula among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1979.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the annual adjustment not to exceed 2% are allocated among the various jurisdictions in the "taxing area" based upon their respective "situs." Any such allocation made to a local agency continues as part of its allocation in future years.

All taxable property value included in this Official Statement is shown at 100% of taxable value (unless noted differently) and all tax rates reflect the $1 per $100 of taxable value.

Both the United States Supreme Court and the California State Supreme Court have upheld the general validity of Article XIII A.

Proposition 19

On November 3, 2020, State voters approved Proposition 19, a legislatively referred constitutional amendment ("Proposition 19"), which amends Article XIII A to: (i) expand special rules that give property tax savings to homeowners that are over the age of 55, severely disabled, or whose property has been impacted by wildfire or natural disaster, when they buy a different home; (ii) narrow existing special rules for inherited properties; and (iii) dedicate most of the potential new State revenue generated from Proposition 19 toward fire protection. The District cannot make any assurance as to what effect the implementation of Proposition 19 will have on District revenues or the assessed valuation of real property in the District.

Proposition 50 and Proposition 171

On June 3, 1986, the voters of the State approved Proposition 50. Proposition 50 amends Section 2 of Article XIII A to allow owners of property that was "substantially damaged or destroyed" by a disaster, as declared by the Governor, (the "Damaged Property"), to transfer their existing base year value (the "Original Base Year Value") to a comparable replacement property within the same county, which is acquired or constructed within five years after the disaster. At the time of such transfer, the Damaged Property will be reassessed at its full cash value immediately prior to damage or destruction (the "Original Cash Value"); however, such property will retain its base year value notwithstanding such a transfer. Property is substantially damaged or destroyed if either the land or the improvements sustain physical damage amounting to more than 50% of either the land or improvements full cash value immediately prior to the disaster. There is no filing deadline, but the assessor can only correct four years of assessments when the owner fails to file a claim within four years of acquiring a replacement property.

Under Proposition 50, the base year value of the replacement property (the "Replacement Base Year Value") depends on the relation of the full cash value of the replacement property (the "Replacement Cash Value") to the Original Cash Value: if the Replacement Cash Value exceeds 120% of the Original Cash Value, then the Replacement Base Year Value is calculated by combining the Original Base Year Value with such excessive Replacement Cash Value; if the Replacement Cash Value does not exceed 120% of the Original Cash Value, then the Replacement Base Year Value equals the Original Base Year Value; if the Replacement Cash Value is less than the Original Cash Value, then the

Replacement Base Year Value equals the Replacement Cash Value. The replacement property must be comparable in size, utility, and function to the Damaged Property.

On November 2, 1993, the voters of the State approved Proposition 171. Proposition 171 amends subdivision (e) of Section 2 of Article XIII A to allow owners of Damaged Property to transfer their Original Base Year Value to a "comparable replacement property" located within another county in the State, which is acquired or newly constructed within three years after the disaster.

Inter-county transfers under Proposition 171 are more restrictive than intra-county transfers under Proposition 50. For example, Proposition 171 (1) only applies to (a) structures that are owned and occupied by property owners as their principal place of residence and (b) land of a "reasonable size that is used as a site for a residence;" (2) explicitly does not apply to property owned by firms, partnerships, associations, corporations, companies, or legal entities of any kind; (3) only applies to replacement property located in a county that adopted an ordinance allowing Proposition 171 transfers; (4) claims must be timely filed within three years of the date of purchase or completion of new construction; and (5) only applies to comparable replacement property, which has a full cash value that is of "equal or lesser value" than the Original Cash Value.

Within the context of Proposition 171, "equal or lesser value" means that the amount of the Replacement Cash Value does not exceed either (1) 105% of the Original Cash Value when the replacement property is acquired or constructed within one year of the destruction, (2) 110% of the Original Cash Value when the replacement property is acquired or constructed within two years of the destruction, or (3) 115% of the Original Cash Value when the replacement property is acquired or constructed within three years of the destruction.

Unitary Property

Some amount of property tax revenue of the District is derived from utility property which is considered part of a utility system with components located in many taxing jurisdictions ("unitary property"). Under the State Constitution, such property is assessed by the SBE as part of a "going concern" rather than as individual pieces of real or personal property. State-assessed unitary and certain other property is allocated to the counties by SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year. So long as the District is not a basic aid district, taxes lost through any reduction in assessed valuation will be compensated by the State as equalization aid under the State's school financing formula. See "DISTRICT FINANCIAL INFORMATION – State Funding of Education" herein.

Article XIII B of the State Constitution

Article XIII B ("Article XIII B") of the State Constitution, as subsequently amended by Propositions 98 and 111, respectively, limits the annual appropriations of the State and of any city, county, school district, authority or other political subdivision of the State to the level of appropriations of the particular governmental entity for the prior fiscal year, as adjusted for changes in the cost of living and in population and for transfers in the financial responsibility for providing services and for certain declared emergencies. As amended, Article XIII B defines

(a) "change in the cost of living" with respect to school districts to mean the percentage change in California per capita income from the preceding year, and

(b) "change in population" with respect to a school district to mean the percentage change in the average daily attendance of the school district from the preceding fiscal year.

For fiscal years beginning on or after July 1, 1990, the appropriations limit of each entity of government shall be the appropriations limit for the 1986-87 fiscal year adjusted for the changes made from that fiscal year pursuant to the provisions of Article XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. "Proceeds of taxes" include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for debt service such as the Bonds, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the State Legislature, (f) appropriations derived from certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIII B includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years.

Article XIII B also includes a requirement that fifty percent of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund pursuant to Section 8.5 of Article XVI of the State Constitution. See "Propositions 98 and 111" below.

Article XIII C and Article XIII D of the State Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the State Constitution Articles XIII C and XIII D (respectively, "Article XIII C" and "Article XIII D"), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the California Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIII C establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIII C further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A and special taxes approved by a two-thirds vote under Article XIII A, Section 4. Article XIII D deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIII C or XIII D will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

The District does not impose any taxes, assessments, or property-related fees or charges which are subject to the provisions of Proposition 218. It does, however, receive a portion of the basic one percent *ad valorem* property tax levied and collected by the County pursuant to Article XIII A. The provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District.

Proposition 26

On November 6, 2012, voters in the State approved Proposition 26. Proposition 26 amends Article XIII C of the State Constitution to expand the definition of "tax" to include "any levy, charge, or exaction of any kind imposed by a local government" except the following: (1) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege; (2) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (3) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (4) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (5) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (6) a charge imposed as a condition of property development; and (7) assessments and property-related fees imposed in accordance with the provisions of Article XIII D. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

Propositions 98 and 111

On November 8, 1988, voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "Accountability Act"). Certain provisions of the Accountability Act have, however, been modified by Proposition 111, discussed below, the provisions of which became effective on July 1, 1990. The Accountability Act changes State funding of public education below the university level and the operation of the State's appropriations limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (hereinafter referred to collectively as "K-14 school districts") at a level equal to the greater of (a) the same percentage of State general fund revenues as the percentage appropriated to such districts in 1986-87, and (b) the amount actually appropriated to such districts from the State general fund in the previous fiscal year, adjusted for increases in enrollment and changes in the cost of living. The Accountability Act permits the State Legislature to suspend this formula for a one-year period.

The Accountability Act also changed how tax revenues in excess of the State appropriations limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 school districts. Any such transfer to K-14 school districts would be excluded from the appropriations limit for K-14 school districts and the K-14 school district appropriations limit for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 school districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIII B surplus. The maximum amount of excess tax revenues which could be transferred to K-14 school districts is 4% of the minimum State spending for education mandated by the Accountability Act.

Since the Accountability Act is unclear in some details, there can be no assurances that the State Legislature or a court might not interpret the Accountability Act to require a different percentage of State general fund revenues to be allocated to K-14 school districts, or to apply the relevant percentage to the State's budgets in a different way than is proposed in the Governor's budget for any given fiscal year.

On June 5, 1990, the voters approved Proposition 111 (Senate Constitutional Amendment No. 1) called the "Traffic Congestion Relief and Spending Limit Act of 1990" ("Proposition 111") which further modified Article XIII B and Sections 8 and 8.5 of Article XVI of the State Constitution with respect to appropriations limitations and school funding priority and allocation.

The most significant provisions of Proposition 111 are summarized as follows:

a. Annual Adjustments to Spending Limit. The annual adjustments to the Article XIII B spending limit were liberalized to be more closely linked to the rate of economic growth. Instead of being tied to the Consumer Price Index, the "change in the cost of living" is now measured by the change in California per capita personal income. The definition of "change in population" specifies that a portion of the State's spending limit is to be adjusted to reflect changes in school attendance.

b. Treatment of Excess Tax Revenues. "Excess" tax revenues with respect to Article XIII B are now determined based on a two-year cycle, so that the State can avoid having to return to taxpayers excess tax revenues in one year if its appropriations in the next fiscal year are under its limit. In addition, the Proposition 98 provision regarding excess tax revenues was modified. After any two-year period, if there are excess State tax revenues, 50% of the excess are to be transferred to K-14 school districts with the balance returned to taxpayers; under prior law, 100% of excess State tax revenues went to K-14 school districts, but only up to a maximum of 4% of the schools' minimum funding level. Also, reversing prior law, any excess State tax revenues transferred to K-14 school districts are not built into the school districts' base expenditures for calculating their entitlement for State aid in the next year, and the State's appropriations limit is not to be increased by this amount.

c. Exclusions from Spending Limit. Two exceptions were added to the calculation of appropriations which are subject to the Article XIII B spending limit: (i) all appropriations for "qualified capital outlay projects" as defined by the State Legislature, and (ii) any increases in gasoline taxes above the 1990 level (then nine cents per gallon), sales and use taxes on such increment in gasoline taxes, and increases in receipts from vehicle weight fees above the levels in effect on January 1, 1990. These latter provisions were necessary to make effective the transportation funding package approved by the State Legislature and the Governor, which expected to raise over $15 billion in additional taxes from 1990 through 2000 to fund transportation programs.

d. Recalculation of Appropriations Limit. The Article XIII B appropriations limit for each unit of government, including the State, was recalculated beginning in fiscal year 1990-91. It was based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Proposition 111 had been in effect.

e. School Funding Guarantee. A complex adjustment in the formula was enacted in Proposition 98 which guarantees K-14 school districts a certain amount of State general fund revenues. Under prior law, K-14 school districts were guaranteed the greater of (1) 40.9% of State general fund revenues ("Test 1") or (2) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIII B by reference to per capita personal income) and enrollment ("Test 2"). Under Proposition 111, schools will receive the greater of (1) Test 1, (2) Test 2, or (3) a third test ("Test 3"), which will replace Test 2 in any year when growth in per capita State general fund revenues from the prior year is less than the annual growth in California per capita personal income. Under Test 3, schools will receive the amount appropriated in the prior year adjusted for change in enrollment and per capita State general fund revenues, plus an additional small adjustment factor. If Test 3 is used in any year, the difference between Test 3 and Test 2 will become a "credit" (also referred to as a "maintenance factor") to schools which will be paid in future years when State general fund revenue growth exceeds personal income growth.

Proposition 39

On November 7, 2000, California voters approved an amendment (commonly known as Proposition 39) to the State Constitution. This amendment (1) allows school facilities bond measures to be approved by fifty-five percent (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current one percent limit in order to repay the bonds and (2) changes existing statutory law regarding charter school facilities. As adopted, the constitutional amendments may be changed only with another Statewide vote of the people. The statutory provisions could be changed by a majority vote of both houses of the State Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by this proposition are K-12 school districts, including the District, community college districts, and county offices of education. As noted above, the State Constitution previously limited property taxes to one percent of the value of property. Property taxes may only exceed this limit to pay for (1) any local government debts approved by the voters prior to July 1, 1978 or (2) bonds to buy or improve real property that receive two-thirds voter approval after July 1, 1978.

The fifty-five percent vote requirement would apply only if the local bond measure presented to the voters includes: (1) a requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities; (2) a specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list; and (3) a requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure. Legislation approved in June 2000 places certain limitations on local school bonds to be approved by fifty-five percent of the voters. These provisions require that the tax rate levied as the result of any single election be no more than $60 (for a unified school district), $30 (for an elementary or high school district), or $25 (for a community college district), per $100,000 of taxable property value, when assessed valuation is projected to increase in accordance with Article XIII A of the Constitution. These requirements are not part of this proposition and can be changed with a majority vote of both houses of the State Legislature and approval by the Governor.

Jarvis v. Connell

On May 29, 2002, the California Court of Appeal for the Second District decided the case of *Howard Jarvis Taxpayers Association, et al. v. Kathleen Connell* (as Controller). The Court of Appeal held that either a final budget bill, an emergency appropriation, a self-executing authorization pursuant to State statutes (such as continuing appropriations) or the State Constitution or a federal mandate is necessary for the Controller to disburse funds. The foregoing requirement could apply to amounts budgeted by the District as being received from the State. To the extent the holding in such case would apply to State payments reflected in the District's budget, the requirement that there be either a final budget bill or an emergency appropriation may result in the delay of such payments to the District if such required legislative action is delayed, unless the payments are self-executing authorizations or are subject to a federal mandate. On May 1, 2003, the California Supreme Court upheld the holding of the Court of Appeal, stating that the Controller is not authorized under State law to disburse funds prior to the enactment of a budget or other proper appropriation, but under federal law, the Controller is required, notwithstanding a budget impasse and the limitations imposed by State law, to timely pay those State employees who are subject to the minimum wage and overtime compensation provisions of the federal Fair Labor Standards Act.

Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amends the State Constitution to significantly reduce the State's authority over major local government revenue sources. Under Proposition 1A, the State cannot (i) reduce local sales tax rates or alter the method of allocating the revenue generated by such taxes, (ii) shift property taxes from local governments to schools or community colleges, (iii) change how property tax revenues are shared among local governments without two-third approval of both houses of the State Legislature or (iv) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Beginning in 2008-09, the State may shift to schools and community colleges a limited amount of local government property tax revenue if certain conditions are met, including: (i) a proclamation by the Governor that the shift is needed due to a severe financial hardship of the State, and (ii) approval of the shift by the State Legislature with a two-thirds vote of both houses. Under such a shift, the State must repay local governments for their property tax losses, with interest, within three years. Proposition 1A does allow the State to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county. Proposition 1A also amends the State Constitution to require the State to suspend certain State laws creating mandates in any year that the State does not fully reimburse local governments for their costs to comply with the mandates. This provision does not apply to mandates relating to schools or community colleges or to those mandates relating to employee rights.

Proposition 22, The Local Taxpayer, Public Safety, and Transportation Protection Act, approved by the voters of the State on November 6, 2012, prohibits the State from enacting new laws that require redevelopment agencies to shift funds to schools or other agencies and eliminates the State's authority to shift property taxes temporarily during a severe financial hardship of the State. In addition, Proposition 22 restricts the State's authority to use State fuel tax revenues to pay debt service on State transportation bonds, to borrow or change the distribution of State fuel tax revenues, and to use vehicle license fee revenues to reimburse local governments for State mandated costs. Proposition 22 impacts resources in the State's general fund and transportation funds, the State's main funding source for schools and community colleges, as well as universities, prisons and health and social services programs. According to an analysis of Proposition 22 submitted by the Legislative Analyst's Office (the "LAO") on July 15, 2010, the reduction in resources available for the State to spend on these other programs as a consequence of the passage of Proposition 22 was expected to be approximately $1 billion in fiscal year 2010-11, with an estimated immediate fiscal effect equal to approximately 1 percent of the State's total general fund spending. The longer-term effect of Proposition 22, according to the LAO analysis, will be an increase in the State's general fund costs by approximately $1 billion annually for several decades.

Proposition 55

The California Children's Education and Health Care Protection Act of 2016 (also known as "Proposition 55") is a constitutional amendment approved by the voters of the State on November 8, 2016. Proposition 55 extends, through 2030, the increases to personal income tax rates for high-income taxpayers that were approved as part of Temporary Taxes to Fund Education, Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment (also known as "Proposition 30"). Proposition 30 increased the marginal personal income tax rate by: (i) 1% for taxable income over $250,000 but less than $300,001 for single filers (over $500,000 but less than $600,001 for joint filers and over $340,000 but less than $408,001 for head-of-household filers), (ii) 2% for taxable income over $300,000 but less than $500,001 for single filers (over $600,000 but less than $1,000,001 for joint filers and over $408,000 but less than $680,001 for head-of-household filers), and (iii) 3% for taxable income over $500,000 for single filers (over $1,000,000 for joint filers and over $680,000 for head-of-household filers).

The revenues generated from the personal income tax increases will be included in the calculation of the Proposition 98 Minimum Funding Guarantee (defined herein) for school districts and community college districts. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES – Propositions 98 and 111" herein. From an accounting perspective, the revenues generated from the personal income tax increases are being deposited into the State account created pursuant to Proposition 30 called the Education Protection Account (the "EPA"). Pursuant to Proposition 30, funds in the EPA will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds will be distributed to school districts and community college districts in the same manner as existing unrestricted per-student funding, except that no school district will receive less than $200 per unit of ADA and no community college district will receive less than $100 per full time equivalent student. The governing board of each school district and community college district is granted sole authority to determine how the moneys received from the EPA are spent, provided that the appropriate governing board is required to make these spending determinations in open session at a public meeting and such local governing board is prohibited from using any funds from the EPA for salaries or benefits of administrators or any other administrative costs.

Proposition 2

On November 4, 2014, voters approved the Rainy Day Budget Stabilization Fund Act (also known as "Proposition 2"). Proposition 2 is a legislatively-referred constitutional amendment which makes certain changes to State budgeting practices, including substantially revising the conditions under which transfers are made to and from the State's Budget Stabilization Account (the "BSA") established by the California Balanced Budget Act of 2004 (also known as Proposition 58).

Under Proposition 2, and beginning in fiscal year 2015-16 and each fiscal year thereafter, the State will generally be required to annually transfer to the BSA an amount equal to 1.5% of estimated State general fund revenues (the "Annual BSA Transfer"). Supplemental transfers to the BSA (a "Supplemental BSA Transfer") are also required in any fiscal year in which the estimated State general fund revenues that are allocable to capital gains taxes exceed 8% of total estimated general fund tax revenues. Such excess capital gains taxes—net of any portion thereof owed to K-14 school districts pursuant to Proposition 98—will be transferred to the BSA. Proposition 2 also increases the maximum size of the BSA to an amount equal to 10% of estimated State general fund revenues for any given fiscal year. In any fiscal year in which a required transfer to the BSA would result in an amount in excess of the

10% threshold, Proposition 2 requires such excess to be expended on State infrastructure, including deferred maintenance.

For the first 15 year period ending with the 2029-30 fiscal year, Proposition 2 provides that half of any required transfer to the BSA, either annual or supplemental, must be appropriated to reduce certain State liabilities, including making certain payments owed to K-14 school districts, repaying State interfund borrowing, reimbursing local governments for State mandated services, and reducing or prefunding accrued liabilities associated with State-level pension and retirement benefits. Following the initial 15-year period, the Governor and the State Legislature are given discretion to apply up to half of any required transfer to the BSA to the reduction of such State liabilities. Any amount not applied towards such reduction must be transferred to the BSA or applied to infrastructure, as described above.

Proposition 2 changes the conditions under which the Governor and the State Legislature may draw upon or reduce transfers to the BSA. The Governor does not retain unilateral discretion to suspend transfers the BSA, nor does the State Legislature retain discretion to transfer funds from the BSA for any reason, as previously provided by law. Rather, the Governor must declare a "budget emergency," defined as a an emergency within the meaning of Article XIII B of the Constitution or a determination that estimated resources are inadequate to fund State general fund expenditures, for the current or ensuing fiscal year, at a level equal to the highest level of State spending within the three immediately preceding fiscal years. Any such declaration must be followed by a legislative bill providing for a reduction or transfer. Draws on the BSA are limited to the amount necessary to address the budget emergency, and no draw in any fiscal year may exceed 50% of funds on deposit in the BSA unless a budget emergency was declared in the preceding fiscal year.

Proposition 2 also required the creation of the Public School System Stabilization Account (the "PSSSA") into which transfers will be made in any fiscal year in which a Supplemental BSA Transfer is required (as described above). Such transfer will be equal to the portion of capital gains taxes above the 8% threshold that would be otherwise paid to K-14 school districts as part of the minimum funding guarantee. A transfer to the PSSSA will only be made if certain additional conditions are met, as follows: (i) the minimum funding guarantee was not suspended in the immediately preceding fiscal year, (ii) the operative Proposition 98 formula for the fiscal year in which a PSSSA transfer might be made is "Test 1," (iii) no maintenance factor obligation is being created in the budgetary legislation for the fiscal year in which a PSSSA transfer might be made, (iv) all prior maintenance factor obligations have been fully repaid, and (v) the minimum funding guarantee for the fiscal year in which a PSSSA transfer might be made is higher than the immediately preceding fiscal year, as adjusted for ADA growth and cost of living. Proposition 2 caps the size of the PSSSA at 10% of the estimated minimum guarantee in any fiscal year, and any excess funds must be paid to K-14 school districts. Reductions to any required transfer to the PSSSA, or draws on the PSSSA, are subject to the same budget emergency requirements described above. However, Proposition 2 also mandates draws on the PSSSA in any fiscal year in which the estimated minimum funding guarantee is less than the prior year's funding level, as adjusted for ADA growth and cost of living.

SB 858. Senate Bill 858 ("SB 858") became effective upon the passage of Proposition 2. SB 858 includes provisions which could limit the amount of reserves that may be maintained by a school district in certain circumstances. Under SB 858, in any fiscal year immediately following a fiscal year in which the State has made a transfer into the PSSSA, any adopted or revised budget by a school district would need to contain a combined unassigned and assigned ending fund balance that (a) for school districts with an ADA of less than 400,000, is not more than two times the amount of the reserve for economic uncertainties mandated by the Education Code, or (b) for school districts with an ADA that is more than 400,000, is not more than three times the amount of the reserve for economic uncertainties mandated by the Education Code. In certain cases, the county superintendent of schools may grant a school district a waiver from this limitation on reserves for up to two consecutive years within a three-year period if there are certain extraordinary fiscal circumstances.

The District, which has an ADA of less than 400,000, is required to maintain a reserve for economic uncertainty in an amount equal to 3% of its general fund expenditures and other financing uses.

SB 751. Senate Bill 751 ("SB 751"), enacted on October 11, 2017, alters the reserve requirements imposed by SB 858. Under SB 751, in a fiscal year immediately after a fiscal year in which the amount of moneys in the PSSSA is equal to or exceeds 3% of the combined total general fund revenues appropriated for school districts and allocated local proceeds of taxes for that fiscal year, a school district budget that is adopted or revised cannot have an assigned or unassigned ending fund balance that exceeds 10% of those funds. SB 751 excludes from the requirements of those provisions basic aid school districts (also known as community funded districts) and small school districts having fewer than 2,501 units of ADA.

The Bonds are payable from *ad valorem* property taxes to be levied within the District pursuant to the State Constitution and other State law. Accordingly, the District does not expect SB 858 or SB 751 to adversely affect its ability to pay the principal of and interest on the Bonds as and when due.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the State Constitution and Propositions 98, 39, 22, 26, 30, and 55 were each adopted as measures that qualified for the ballot pursuant to the State's initiative process. From time to time other initiative measures could be adopted further affecting District revenues or the District's ability to expend revenues. The nature and impact of these measures cannot be anticipated by the District.

DISTRICT FINANCIAL INFORMATION

The information in this section concerning the District's general fund finances is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of and interest on the Bonds is payable from the general fund of the District. The Bonds are payable from the proceeds of an ad valorem *property tax required to be levied by the County in the District in an amount sufficient for the payment thereof. See "THE BONDS – Security and Sources of Payment" herein.*

State Funding of Education

School district revenues consist primarily of guaranteed State moneys, local property taxes and funds received from the State in the form of categorical aid under ongoing programs of local assistance. All State aid is subject to the appropriation of funds in the State's annual budget.

Revenue Limit Funding. Previously, school districts operated under general purpose revenue limits established by the California Department of Education (the "State Department of Education"). In general, revenue limits were calculated for each school district by multiplying the ADA for such district by a base revenue limit per unit of ADA. Revenue limit calculations were subject to adjustment in accordance with a number of factors designed to provide cost of living adjustments ("COLAs") and to equalize revenues among school districts of the same type. Funding of a school district's revenue limit was provided by a mix of local property taxes and State apportionments of basic and equalization aid. Since fiscal year 2013-14, school districts have been funded based on uniform system of funding grants assigned to certain grade spans. See "—Local Control Funding Formula" herein.

Local Control Funding Formula. State Assembly Bill 97 (Stats. 2013, Chapter 47) ("AB 97"), as amended by Senate Bill 91 (Stats. 2013, Chapter 49) ("SB 91"), established the current system for funding school districts, charter schools and county offices of education.

The primary component of AB 97 was the implementation of the Local Control Funding Formula ("LCFF"), which replaced the revenue limit funding system for determining State apportionments, as well as the majority of categorical program funding. State allocations are now provided on the basis of target base funding grants per unit of ADA (a "Base Grant") assigned to each of four grade spans. Each Base Grant is subject to certain adjustments and add-ons, as discussed below. During the implementation period of the LCFF, an annual transition adjustment was calculated for each school district, equal to such district's proportionate share of appropriations included in the State budget to close the gap between the prior-year funding level and the target allocation following full implementation of the LCFF. In each year, school districts had the same proportion of their respective funding gaps closed, with dollar amounts varying depending on the size of a district's funding gap.

The Base Grants per unit of ADA for each grade span are as follows: (i) \$6,845 for grades K-3; (ii) \$6,947 for grades 4-6; (iii) \$7,154 for grades 7-8; and (iv) \$8,289 for grades 9-12. During the implementation period of the LCFF, Base Grants were required to be adjusted annually for COLAs by applying the implicit price deflator for government goods and services. The provision of COLAs is now subject to appropriation for such adjustment in the annual State budget. The differences among Base Grants are linked to differentials in statewide average revenue limit rates by district type, and are intended to recognize the generally higher costs of education at higher grade levels. See also "—State Budget Measures" for information on the adjusted Base Grants provided by current budgetary legislation.

The Base Grants for grades K-3 and 9-12 are subject to adjustments of 10.4% and 2.6%, respectively, to cover the costs of class size reduction in early grades and the provision of career technical education in high schools. Unless otherwise collectively bargained for, school districts serving students in grades K-3 must maintain an average class enrollment of 24 or fewer students in grades K-3 at each school site in order to continue receiving the adjustment to the K-3 Base Grant. Such school districts must also make progress towards this class size reduction goal in proportion to the growth in their funding over the implementation period. AB 97 also provides additional add-ons to school districts that received categorical block grant funding pursuant to the Targeted Instructional Improvement and Home-to-School Transportation programs during fiscal year 2012-13.

School districts that serve students of limited English proficiency ("EL" students), students from low income families that are eligible for free or reduced priced meals ("LI" students) and foster youth are eligible to receive additional funding grants. Enrollment counts are unduplicated, such that students may not be counted as both EL and LI (foster youth automatically meet the eligibility requirements for free or reduced priced meals, and are therefore not discussed herein separately). AB 97 authorizes a supplemental grant add-on (each, a "Supplemental Grant") for school districts that serve EL/LI students, equal to 20% of the applicable Base Grant multiplied by such districts' percentage of unduplicated EL/LI student enrollment. School districts whose EL/LI populations exceed 55% of their total enrollment are eligible for a concentration grant add-on (each, a "Concentration Grant") equal to 65% of the applicable Base Grant multiplied by the percentage of such district's unduplicated EL/LI student enrollment in excess of the 55% threshold.

The table on the following page shows a breakdown of the District's ADA by grade span, total enrollment, and the percentage of EL/LI student enrollment, for fiscal years 2013-14 through 2020-21, together with projections of such figures for fiscal year 2023-24.

ADA, ENROLLMENT AND EL/LI ENROLLMENT PERCENTAGE
Fiscal Years 2013-14 through 2023-24
Sacramento City Unified School District

	Average Daily Attendance[1]					Enrollment[2]	
Fiscal Year	K-3	4-6	7-8	9-12	Total ADA	Total Enrollment	% of EL/LI Enrollment[3]
2013-14							
2014-15							
2015-16							
2016-17							
2017-18							
2018-19							
2019-20	12,190	9,171	6,566	10,575	38,201		
2020-21							
2021-22[4]							
2022-23[4]							
2023-24[4]							

Note: ADA figures rounded to the nearest whole number.

(1) Except for fiscal year 2021-22, reflects as of the second principal reporting period (P-2 ADA), ending on or before the last attendance month prior to April 15 of each school year. An attendance month is equal to each four week period of instruction beginning on the first day of school for a particular school district. For the 2019-20 school year, due to the outbreak of COVID-19, P-2 ADA only reflects full school months from July 1, 2019 through February 29, 2020. See "—Considerations Regarding COVID-19" herein.

(2) Reflects certified enrollment as of the fall census day (the first Wednesday in October), which is reported to the California Longitudinal Pupil Achievement Data System ("CALPADS") in each school year and used to calculate each school district's unduplicated EL/LI student enrollment. Adjustments may be made to the certified EL/LI counts by the California Department of Education. CALPADS figures exclude preschool students.

(3) For purposes of calculating Supplemental and Concentration Grants, a school district's fiscal year 2013-14 percentage of unduplicated EL/LI students was expressed solely as a percentage of its total fiscal year 2013-14 total enrollment. For fiscal year 2014-15, the percentage of unduplicated EL/LI enrollment was based on the two-year average of EL/LI enrollment in fiscal years 2013-14 and 2014-15. Beginning in fiscal year 2015-16, a school district's percentage of unduplicated EL/LI students has been based on a rolling average of such district's EL/LI enrollment for the then-current fiscal year and the two immediately preceding fiscal years.

(4) ADA is projected. Based upon the District's second interim financial report for fiscal year 2021-22, approved on March ___, 2022. Funded ADA for fiscal years 2022-23 and 2023-24 assumes COLAs of __% and ___%, respectively. See also "—Budgets – *Fiscal Year 2021-22 Second Interim Report*" herein.

Source: Sacramento City Unified School District.

For certain school districts that would have received greater funding levels under the prior revenue limit system, the LCFF provides for a permanent economic recovery target ("ERT") add-on, equal to the difference between the revenue limit allocations such districts would have received under the prior system in fiscal year 2020-21, and the target LCFF allocations owed to such districts in the same year. To derive the projected funding levels, the LCFF assumes the discontinuance of deficit revenue limit funding, implementation of a COLAs in fiscal years 2014-15 through 2020-21, and restoration of categorical funding to pre-recession levels. The ERT add-on will be paid incrementally over the implementing period of the LCFF. The District does not qualify for the ERT add-on.

The sum of a school district's adjusted Base, Supplemental and Concentration Grants will be multiplied by such district's P-2 ADA for the current or prior year, whichever is greater (with certain adjustments applicable to small school districts). This funding amount, together with any applicable ERT or categorical block grant add-ons, will yield a district's total LCFF allocation. Generally, the amount of annual State apportionments received by a school district will amount to the difference between such total LCFF allocation and such district's share of applicable local property taxes. Most school districts receive a significant portion of their funding from such State apportionments. As a result, decreases in State revenues may significantly affect appropriations made by the State Legislature to school districts.

Certain schools districts, referred to as "community funded" school district, have allocable local property tax collections that equal or exceed such districts' total LCFF allocation, and result in the receipt of no State apportionment aid. Community funded school districts receive only special categorical funding, which is deemed to satisfy the "basic aid" requirement of $120 per student per year guaranteed by Article IX, Section 6 of the State Constitution. The implication for community funded districts is that the legislatively determined allocations to school districts, and other politically determined factors, are less significant in determining their primary funding sources. Rather, property tax growth and the local economy are the primary determinants. The District does not currently qualify as a community funded district.

Accountability. Regulations adopted by the State Board of Education require that school districts increase or improve services for EL/LI students in proportion to the increase in funds apportioned to such districts on the basis of the number and concentration of such EL/LI students, and detail the conditions under which school districts can use supplemental or concentration funding on a school-wide or district-wide basis.

School districts are also required to adopt local control and accountability plans ("LCAPs") disclosing annual goals for all students, as well as certain numerically significant student subgroups, to be achieved in eight areas of State priority identified by the LCFF. LCAPs may also specify additional local priorities. LCAPs must specify the actions to be taken to achieve each goal, including actions to correct identified deficiencies with regard to areas of State priority. LCAPs covering a three-year period are required to be updated annually. The State Board of Education has adopted a template LCAP for use by school districts.

Support and Intervention. AB 97, as amended by SB 91, established a new system of support and intervention to assist school districts meet the performance expectations outlined in their respective LCAPs. School districts must adopt their LCAPs (or annual updates thereto) in tandem with their annual operating budgets, and not later than five days thereafter submit such LCAPs or updates to their respective county superintendent of schools. On or before August 15 of each year, a county superintendent may seek clarification regarding the contents of a district's LCAP (or annual update thereto), and the district is required to respond to such a request within 15 days. Within 15 days of receiving such a response, the county superintendent can submit non-binding recommendations for amending the LCAP or annual update, and such recommendations must be considered by the respective school district at a public hearing within 15 days. A district's LCAP or annual update must be approved by the county superintendent by October 8 of each year if the superintendent determines that (i) the LCAP or annual update adheres to the State template, and (ii) the district's budgeted expenditures are sufficient to implement the actions and strategies outlined in the LCAP.

A school district is required to receive additional support if its respective LCAP or annual update thereto is not approved, if the district requests technical assistance from its respective county superintendent, or if the district does not improve student achievement across more than one State priority for one or more student subgroups. Such support can include a review of a district's strengths and weaknesses in the eight State priority areas, or the assignment of an academic expert to assist the district identify and implement programs designed to improve outcomes. Assistance may be provided by the California Collaborative for Educational Excellence, a State agency created by the LCFF and charged with assisting school districts achieve the goals set forth in their LCAPs. The State Board of Education has developed rubrics to assess school district performance and the need for support and intervention.

The State Superintendent is further authorized, with the approval of the State Board of Education, to intervene in the management of persistently underperforming school districts. The State Superintendent may intervene directly or assign an academic trustee to act on his or her behalf. In so doing, the State Superintendent is authorized (i) to modify a district's LCAP, (ii) impose budget revisions designed to improve student outcomes, and (iii) stay or rescind actions of the local governing board that would prevent such district from improving student outcomes; provided, however, that the State Superintendent is not authorized to rescind an action required by a local collective bargaining agreement.

Other State Sources. In addition to State allocations determined pursuant to the LCFF, the District receives other State revenues consisting primarily of restricted revenues designed to implement State mandated programs. Beginning in fiscal year 2013-14, categorical spending restrictions associated with a majority of State mandated programs were eliminated, and funding for these programs was folded into the LCFF. Categorical funding for certain programs was excluded from the LCFF, and school districts will continue to receive restricted State revenues to fund these programs.

Other Revenue Sources

Federal Government and Other Local Revenues. The federal government provides funding for several school district programs, including specialized programs such as No Child Left Behind, special education programs, and programs under the Educational Consolidation and Improvement Act. In addition, portions of a school district's budget can come from local sources other than property taxes, including but not limited to interest income, leases and rentals, interagency services, developer fees (as further described herein), foundations, donations and sales of property.

The California lottery is another source of funding for school districts, providing approximately 1% to 3% of a school district's budget. Every school district receives the same amount of lottery funds per pupil from the State; however, these are not categorical funds as they are not for particular programs or children. The initiative authorizing the lottery mandates the funds be used for instructional purposes, and prohibits their use for capital purposes.

Developer Fees. The District maintains a fund, separate and apart from its general fund, to account for developer fees assessed by the District on residential and commercial development. Currently, the District levies $3.36 per square foot for residential housing and $0.54 per square foot for commercial or industrial development. Developer fee revenue may only be used to construct or modernize school facilities to accommodate growths in enrollment. The following table lists the historical developer fees received by the District from fiscal years 2016-17 through 2020-21, and a projected amount for fiscal year 2021-22. District developer fees contribute to the payment of annual debt service on the District's outstanding Lease Revenue Bonds (as defined herein). See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT – District Debt Structure – Lease Revenue Bonds" herein.

DEVELOPER FEES
Fiscal Years 2016-17 through 2021-22
Sacramento City Unified School District

Fiscal Year	Developer Fees Collections
2016-17	$4,496,567.59
2017-18	4,753,306.71
2018-19	2,730,954.39
2019-20	6,208,728.19
2020-21	
2021-22[1]	

[1] Projected.

Source: Sacramento City Unified School District.

Considerations Regarding COVID-19

An outbreak of disease or similar public health threat, such as the current coronavirus ("COVID-19") outbreak, or fear of such an event, could have an adverse impact on the District's financial condition and operating results.

The spread of COVID-19 is having significant negative impacts throughout the world, including in the District. The World Health Organization has declared the COVID-19 outbreak to be a pandemic, and states of emergency have been declared by the State and the United States. The purpose behind these declarations was to coordinate and formalize emergency actions and across federal, State and local governmental agencies, and to proactively prepare for the then-expected wider spread of the virus.

On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") was signed by the President of the United States. The CARES Act appropriated over $2 trillion to, among other things, (i) provide cash payments to individuals, (ii) expand unemployment assistance and eligibility, (iii) provide emergency grants and loans for small businesses, (iv) provide loans and other assistance to corporations, including the airline industry, (v) provide funding for hospitals and community health centers, (vi) expand funding for safety net programs, including child nutrition programs, and (vii) provide aid to state and local governments. On December 27, 2020, the President of the United States signed the Coronavirus Relief and Response Supplemental Appropriations Act, 2021 ("CRRSA"), which included approximately $900 billion worth of provisions for additional COVID-related relief, including extension of or additional funding for various relief programs implemented by the CARES Act. The CRRSA provided approximately $82 billion of COVID-19 related relief for education, including $54.3 billion for K-12 schools (largely through Title I funding), $22.7 billion for higher education and $4 billion for state governors to spend at their discretion. On March 12, 2021, the President signed the American

Rescue Plan Act of 2021 (the "American Rescue Plan"), which provides approximately $1.9 trillion in federal economic stimulus intended to accelerate the recovery from the COVID-19 pandemic. The American Rescue Plan provides direct payments to individuals, extends unemployment benefits, provides funding to distribute COVID-19 vaccines and provides funding for schools, higher education institutions, state, tribal governments and businesses.

State law allows school districts to apply for a waiver to hold them harmless from the loss of LCFF funding based on attendance and state instructional time penalties when they are forced to close schools due to emergency conditions. In addition, the Governor has enacted Executive Order N-26-20 ("Executive Order N-26-20"), which (i) generally streamlined the process of applying for such waivers for closures related to COVID-19 and (ii) directed school districts to use LCFF apportionment to fund distance learning and high quality educational opportunities, provide school meals and, as practicable, arrange for the supervision of students during school hours.

In response to the COVID-19 pandemic, on March 17, 2020, Senate Bill 89 ("SB 89") and Senate Bill 117 ("SB 117") were signed by the Governor, both of which took effect immediately. SB 89 amended the Budget Act of 2019 by appropriating $500,000,000 from the State general fund for any purpose related to the Governor's March 4, 2020 emergency proclamation. SB 117, among other things, (i) specified that for school districts that comply with Executive Order N–26–20, the ADA reported to the State Department of Education for the second period and the annual period for apportionment purposes for the 2019-20 school year only includes all full school months from July 1, 2019 through February 29, 2020, (ii) prevented the loss of funding related to an instructional time penalty because of a school closed due to the COVID–19 by deeming the instructional days and minutes requirements to have been met during the period of time the school was closed due to COVID–19, (iii) required a school district to be credited with the ADA it would have received had it been able to operate its After School Education and Safety Program during the time the school was closed due to COVID–19, and (iv) appropriated $100,000,000 from the State general fund to the State Superintendent to be apportioned to certain local educational agencies for purposes of purchasing personal protective equipment, or paying for supplies and labor related to cleaning school sites. Additionally, the Governor, on March 4, 2021, signed into law Assembly Bill 86 ("AB 86"), urgency legislation which provided approximately $6.6 billion to accelerate the return of in-person school instruction and expand student support. See also "—State Budget Measures – Assembly Bill 86" herein.

[TO BE REVISED] The District has received, or expects to receive, approximately (i) $40,438,566 of learning-loss mitigation funding under the CARES Act, (ii) $15,876,567 of elementary and secondary school emergency relief funding under the CARES Act, (iii) $68,898,154 under the CRSSA and (iv) $154,311,760 under the American Rescue Plan.

On March 19, 2020, the Governor ordered all California residents to stay home or at their place of residence to protect the general health and well-being, except as needed to maintain continuity of 16 critical infrastructure sectors described therein (the "Stay Home Order"). The District closed its schools commencing March 12, 2020, and extended this closure through the end of the 2019-20 school year and into the beginning of the 2020-21 school year. During such periods of closure the District implemented distance learning programs for its students.

To date there have been thousands of confirmed cases of COVID-19 in the County, although vaccines and vaccine boosters are currently widely available, no representation can be made as to whether the number of cases will grow. The COVID-19 outbreak resulted in the imposition of restrictions on mass gatherings and widespread temporary closings of businesses, universities and schools (including the District's schools), as well as supply chain issues as these restrictions and closures have been lifted. The U.S. is restricting certain non-US citizens and permanent residents from entering the country. Stock markets in the U.S. and globally have been volatile, with significant declines attributed to coronavirus concerns.

On May 4, 2020, the Governor enacted Executive Order N-60-20 ("Executive Order N-60-20"), which directed the State Public Health Officer to establish criteria to determine whether and how particular local jurisdictions may implement public health measures that are less restrictive than statewide directives, as the State transitions from Stage 1 to Stage 2, and then Stage 3 of reopening. The order provided that stages would be phased in gradually, and counties which met readiness criteria and worked with the State Department of Public Health could open more public spaces and workplaces, as outlined by the State, with variances allowed by county. Pursuant to Executive Order N-60-20, local jurisdictions could issue their own public health measures to slow the spread of COVID-19.

On June 29, 2020, Senate Bill 98 ("SB 98"), the education omnibus bill to the 2020-21 State budget, was signed by the Governor, which took effect immediately. SB 98 provided that distance learning could be offered by a school district during the 2020-21 academic year on a local educational agency or schoolwide level as a result of an order or guidance from a State public health officer or a local public health officer or for pupils who are medically fragile or would be put at risk by in-person instruction, or who are self-quarantining because of exposure to COVID-19. SB 98 provided requirements for distance learning, including, but not limited to: (i) confirmation or provision of access for all pupils to connectivity and devices adequate to participate in the educational program and complete assigned work, (ii) content aligned to grade level standards that is provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction, (iii) support for pupils who are not performing at grade level or need support in other areas, (iv) special education services, (v) designated and integrated instruction in English language development for English learners, and (vi) daily live interaction with certificated employees and peers.

On August 28, 2020, the Governor released a revised system of guidelines for reopening – "Blueprint for a Safer Economy" (the "Blueprint"). The Blueprint placed each of the State's 58 counties into four color-coded tiers - purple, red, orange and yellow - in descending order of severity, based on the number of new daily cases of COVID-19 and the percentage of positive tests. Counties were required to remain in a tier for at least three weeks before advancing to the next one. To move forward, a county was required to meet the next tier's criteria for two consecutive weeks. If a county's case rate and positivity rate fell into different tiers, the county remained in the stricter tier. The County was last in the orange tier.

Under the Blueprint, schools could reopen for in-person instruction in accordance with the California Department of Public Health's "COVID-19 and Reopening In-Person Instruction Framework & Public Health Guidance for K-12 Schools in California, 2020-2021 School Year" (the "Guidelines"). The Guidelines consolidated and updated prior State public health guidance and orders related to schools. Pursuant to the Guidelines, prior to reopening for in-person instruction, all schools were required to complete and post to their website a COVID-19 Safety Plan ("CSP"), and, if in the purple tier, submit the CSP to the local health department and the State Safe Schools for All Team. Schools in the red, orange and yellow tiers could reopen for in-person instruction at all grades. Schools serving grades 7-12 in the purple tier could not reopen for in-person instruction. Schools serving grades K-6 could open for in-person instruction in the purple tier if the adjusted case rate was less than 25 cases per 100,000 of population. Schools had a three-week period to open, starting the day the county met the criterion for reopening, even if the county stops meeting the criterion during that window. If a school opened while the county was in the red, orange, or yellow tier, and the county reverted to the purple tier, or if a school opened while the county was in the purple tier, and the county case rate later exceeded the criteria described above, individual school sites could not be required to close. K-6 schools in the purple tier that had received a waiver under previous guidance from the State and had subsequently begun their reopening of in-person instruction could also continue to offer in-person instruction.

The District began its 2021-22 academic year on August 23, 2021 with in-person instruction, while also offering an independent study program to qualifying students. The District will continue to evaluate the State's school reopening guidelines and will consult with local health officials and the State's school reopening guidelines in implementing the District's plans for the current and coming academic year.

On December 3, 2020, the California Department of Public Health announced a Regional Stay at Home Order (the "Regional Stay at Home Order"), and a supplemental order, signed December 6, 2020, which divides the State into fiver regions (Norther California, Bay Area, Greater Sacramento, San Joaquin Valley, and Southern California), which went into effect at 11:59 PM the day after a region was announced to have less than 15% ICU availability. The orders prohibited private gatherings of any size, closed sector operations except for critical infrastructure and retail, and required 100% masking and physical distancing in all others. Guidance related to schools remained in effect and unchanged. Schools that had reopened for in-person instruction may remain open, and schools could continue to bring students back for in-person instruction under the existing elementary school waiver process or cohort guidance provided by the California Department of Public Health. The Regional Stay at Home Order went into effect in the County on December 16, 2020 and was lifted on January 29, 2021.

On June 11, 2021, the Governor issued two executive orders. The first order rescinded several previous executive orders effective June 15, 2021, including the Stay Home Order and the order that led to the establishment of the Blueprint. The second order began the process of winding down the State's COVID 19-related executive orders in several phases: by June 30, 2021 (including most of Order N-26-20); by July 31, 2021; and by September 30, 2021. Under the order's timeline, by September 30, 2021, nearly 90% of the executive actions taken since March 2020 will have been lifted. In addition, on June 11, 2021, the California Department of Public Health issued an order was to take effect on June 15, 2021. The order replaced the previous public health orders, allowing all sectors to return to usual operations, with limited exceptions for events characterized by large crowds (greater than 5,000 attendees indoors and 10,000 attendees outdoors), which will require (indoors) or recommend (outdoors) vaccine verification and/or negative testing through October 1, 2021. Face coverings are required in certain settings, such as on public transit, indoors in schools and childcare settings, and in healthcare settings, as well as, for unvaccinated individuals, in all indoor public settings and businesses. Additionally, Californians are required to follow existing guidance for K-12 schools, childcare programs, and other supervised youth activities. On February 16, 2022, the State-wide mask mandate was lifted for vaccinated individuals in most settings, although masks are still currently being required in schools, and individual counties may still require masks to be worn. The Governor has announced that the mask mandate for schools will be allowed to lapse after March 11, 2022.

Other potential impacts to the District associated with the COVID-19 outbreak include, but are not limited to, increasing costs and challenges relating to establishing distance learning programs or other measures to permit instruction while schools remain closed, disruption of the regional and local economy with corresponding decreases in tax revenues, including property tax revenue, sales tax revenue and other revenues, increases in tax delinquencies, potential declines in property values, and decreases in new home sales, and real estate development. The economic consequences and the volatility in the U.S. and global stock markets resulting from the spread of COVID-19, and responses thereto by local, State, and the federal governments, could have a material impact on the investments in the State pension trusts, which could materially increase the unfunded actuarial accrued liability of the STRS Defined Benefit Program and PERS Schools Pool, which, in turn, could result in material changes to the District's required contribution rates in future fiscal years. See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT –

Retirement Programs" herein.

The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak, the effectiveness of available vaccines in containing the spread or mutation of the virus, and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. Additional information with respect to events surrounding the outbreak of COVID-19 and responses thereto can be found on State and local government websites, including but not limited to: the Governor's office (http://www.gov.ca.gov), California Department of Public Health (https://covid19.ca.gov/) and the County Department of Health (https://dhs.saccounty.gov/PUB/Pages/PUB-Home.aspx). The District has not incorporated by reference the information on such websites, and the District does not assume any responsibility for the accuracy of the information on such websites.

The ultimate impact of COVID-19 on the District's operations and finances is unknown. There can be no assurances that the spread of COVID-19, or the responses thereto by local, State, or the federal government, will not materially adversely impact the local, state and national economies or the assessed valuation of property within the District, or adversely impact enrollment or ADA within the District and, notwithstanding SB 117 or the Blueprint, materially adversely impact the financial condition or operations of the District. See also "TAX BASE FOR REPAYMENT OF THE BONDS –Assessed Valuations" herein.

State Budget Measures

The following information concerning the State's budgets has been obtained from publicly available information which the District believes to be reliable; however, the District does not guarantee the accuracy or completeness of this information and has not independently verified such information. Furthermore, it should not be inferred from the inclusion of this information herein that the principal of or interest on the Bonds is payable solely from the general fund of the District. The Bonds are payable solely from the proceeds of an ad valorem *property tax required to be levied by the County in an amount sufficient for the payment thereof.*

2021-22 State Budget. On July 16, 2021, the Governor signed a series of bills representing the State budget for fiscal year 2021-22 (the "2021-22 Budget"). The Governor's signing followed negotiations between the Governor and the State Legislature regarding the final provisions of the 2021-22 Budget, including the expenditure of a large projected State general fund surplus. The State Legislature passed temporary budgetary legislation in June of 2021 to meet the required constitutional deadline. The following is drawn from the DOF and LAO summaries of the 2021-22 Budget.

The 2021-22 Budget indicates that revenues are up significantly from the forecast included in the Governor's proposed State budget for fiscal year 2021-22, resulting in a large budgetary surplus. This is a result of strong cash trends, two major federal relief bills since the beginning of 2021, continued stock market appreciation, and a significantly upgraded economic forecast from the prior fiscal year. The 2021-22 Budget also reports that the State has received approximately $285 billion in federal COVID-19 stimulus funding for State programs. Although the 2021-22 Budget acknowledges that building reserves and paying down debts are critical, the 2021-22 Budget allocates approximately 85% of discretionary funds to one-time spending. The multi-year forecast reflects a budget roughly in balance, although the 2021-22 Budget assumes that risks remain to the economic forecast, including a stock market decline that could reduce State revenues.

For fiscal year 2020-21, the 2021-22 Budget projects total general fund revenues and transfers of $188.8 billion and authorizes expenditures of $166.1 billion. The State is projected to end the 2020-21 fiscal year with total reserves of $39.8 billion, including $25.1 billion in the traditional general fund reserve, $12.3 billion in the BSA, $1.9 billion in the PSSSA and $450 million in the Safety Net Reserve Fund. For fiscal year 2021-22, the 2021-22 Budget projects total general fund revenues and transfers of $175.3 billion and authorizes expenditures of $196.4 billion. The State is projected to end the 2021-22 fiscal year with total reserves of $25.2 billion, including $4 billion in the traditional general fund reserve, $15.8 billion in the BSA, $4.5 billion in the PSSSA and $900 million in the Safety Net Reserve Fund. The balance in the PSSSA in fiscal year 2021-22 is projected to trigger school district reserve caps beginning in fiscal year 2022-23. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2" herein.

The 2021-22 Budget sets the Proposition 98 minimum funding guarantee for fiscal year 2021-22 at $93.7 billion. This results in per-pupil funding of $13,976 from Proposition 98 funding, growing to $21,555 when accounting for all funding sources. The 2021-22 Budget also makes retroactive increases to the minimum funding guarantee in fiscal years 2019-20 and 2020-21, setting them at $79.3 billion and $93.4 billion, respectively. Collectively, this represents a three-year increase in the minimum funding guarantee of $47 billion from the level projected by the 2020-21 State budget. In addition, Test 1 is projected to be in effect over this three year period.

Other significant features relating to K-12 school district funding include the following:

- *Local Control Funding Formula*: The 2021-22 Budget funds a compounded COLA of 4.05%, representing an adjustment of 2.31% allocable to fiscal year 2020-21 and a fiscal year 2021-22 adjustment of 1.7%. Additionally, to assist local educational agencies address ongoing fiscal pressures, the 2021-22 Budget also includes $520 million in Proposition 98 funding to provide a 1% increase in LCFF base funding. This discretionary increase, when combined with the compounded COLA, results in a 5.07% growth in LCFF funding over 2020-21 levels. As result, the adjusted Base Grants for fiscal year 2021-22 are as follows: (i) $8,093 for grades Kindergarten through 3, (ii) $8,215 for grades 4 through 6, (iii) $8,458 for grades 7 and 8, and (iv) $9,802 for grades 9 through 12. To increase the number of adults providing direct services to students on school campuses, the 2021-22 Budget also includes an ongoing increase to the LCFF Concentration Grant of $1.1 billion, an increase from 50% to 65%. See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein. Local educational agencies that are recipients of these funds will be required to demonstrate in their LCAPs how these funds are used to increase the number of certificated and classified staff on their campuses, including school counselors, nurses, teachers, paraprofessionals, custodial staff, and other student support providers.

- *Deferrals:* The State budget for fiscal year 2020-21 deferred approximately $1.9 billion in K-12 apportionments in fiscal year 2019-20, growing to more than $11 billion in fiscal year 2020-21. The 2021-22 Budget eliminates in its entirety all K-12 deferrals in fiscal year 2021-22.

- *Universal Transitional Kindergarten:* The 2021-22 Budget includes a series of provisions intended to incrementally establish a universal transitional kindergarten for four-year-old children. Full implementation is expected by fiscal year 2025-26. Local educational agencies will be able to use fiscal year 2021-22 for planning and infrastructure development. The 2021-22 Budget indicates that the costs to the State general fund of the plan are projected to be approximately $600 million in fiscal year 2022-23, growing to approximately $2.7 billion in fiscal year 2025-26. The 2021-22 Budget includes $200 million in one-time Proposition 98 funding for planning and implementation grants for all local educational agencies and $100 million in one-time Proposition 98 funding to train and increase the number of early childhood educators. To build on and enhance the quality of the existing transitional kindergarten program, the 2021-22 Budget also proposes new ongoing Proposition 98 funding beginning in fiscal year 2022-23 to provide one additional certificated or classified staff person in each transitional kindergarten classroom, reducing adult-to-child ratios from 1:24 to 1:12.

- *Student Supports:* $3 billion, available over several years, to expand and strengthen the implementation and use of community school models in communities with high levels of poverty. Community schools typically integrate health, mental health and other services for students and families and provide these services directly on school campuses. In addition, the 2021-22 Budget provides $547.5 million in one-time Proposition 98 funding to assist high school students, particularly those that are eligible for free and/or reduced priced meals, English learners or foster youth, to graduate having completed certain classes required for admission to the California State University and University of California systems.

- *County Offices of Education:* In recognition of the disproportionate impact of the COVID-19 pandemic on youth in foster care, the 2021-22 Budget provides $30 million in one-time Proposition 98 funding to county offices of education to work with local partners to coordinate and provide direct services to these students.

- *Expanded Learning Time:* $1.8 billion of Proposition 98 funding as part of a multi-year plan to implement expanded-day, full-year instruction and enrichment for all elementary school students, with a focus on local educational agencies with the highest concentrations of low-income students, English language learners, and youth in foster care. Pursuant to this plan, all local educational agencies will receive funding for expanded learning opportunities based on their number of low-income students, English language learners, and youth in foster care, with local educational agencies with the highest concentrations of these students receiving a higher funding rate. All local educational agencies will be required to offer expanded learning opportunities to the students generating the funding, with the local educational agencies receiving the higher funding rate required to offer expanded learning opportunities to all students. Students will have access to no-cost after school and summer programs, which when combined with regular instructional time, is expected to provide these students with the opportunity for nine hours of developmentally appropriate academics and enrichment activities per instructional day and for six weeks each summer. Additionally, these programs will be required to maintain adult-to-student ratios of no less than 1:10 for Transitional Kindergarten and Kindergarten students and 1:20 for students in first through sixth grades.

- *Educator Preparation, Retention and Training:* $2.9 billion to support a variety of initiatives intended to further expand the State's educator preparation and training infrastructure, including meeting the needs of early childhood educators.

- *Nutrition:* $54 million in additional Proposition 98 funding to reimburse all meals served to students, including those who would not normally qualify for reimbursement under the State's existing meal program. Beginning in fiscal year 2022-23, all public schools will be required to provide two free meals per day to any student who requests one, regardless of income eligibility. Further, all schools eligible for the federal universal meals provision program will be required to apply for it, and the State will cover any remaining unreimbursed costs up to the federal free per-meal rate, at an estimated annual cost of $650 million in Proposition 98 funding. Additionally, the 2021-22 Budget provides $150 million in one-time

Proposition 98 funding for school districts to upgrade kitchen infrastructure and equipment, and to provide training to food service employees.

- *Remote Learning:* The 2021-22 Budget requires that all districts return to full-time in-person instruction for the 2021-22 school year. Consistent with all school years prior to fiscal year 2020-21, this mode of instruction will be the default for all students, and generally one of only two ways in which local educational agencies can earn State apportionment funding in fiscal year 2021-22. However, to give families a high-quality option for non-classroom based instruction, and to provide local educational agencies with an option to generate state funding by serving students outside the classroom in response to parent requests, the Budget requires school districts and county offices of education to provide students with an independent study option and includes a series of improvements to the State's existing independent study programs.

- *Special Education:* $1.7 billion to invest in and improve instruction and services for students with disabilities to provide, among other things, learning recovery support, an increase in the State-wide base funding rate for special education funding, a 4.05% COLA to State special education funding, and early intervention services for preschool-aged children.

- *Career Technical Education (CTE):* An increase of $150 million in ongoing Proposition 98 funding to augment opportunities for local educational agencies to participate in the CTE Incentive Grant Program. The 2021-22 Budget also provides an increase of $86.4 million in one-time Proposition 98 funding for CTE regional occupational centers or programs operated by joint powers authorities to address costs associated with the COVID-19 pandemic.

For additional information regarding the 2021-22 Budget, see the DOF and LAO websites at www.dof.ca.gov and www.lao.ca.gov. However, the information presented on such websites is not incorporated herein by reference.

Assembly Bill 86. On March 4, 2021, the Governor signed into law Assembly Bill 86 ("AB 86"), urgency legislation which provided approximately $6.6 billion to accelerate the return of in-person school instruction and expand student support. Specifically, AB 86 provided $2 billion for in-person instruction grants to local educational agencies (with the exception of non-classroom based charter schools and independent study programs) that can be used for, among other things, personal protective equipment, ventilation upgrades and COVID-19 testing. To qualify for the funding, local educational agencies were required to offer in-person instruction for Kindergarten through second grade, and all grade levels for high-needs students, by March 31, 2021, losing 1% of eligible funds for every day thereafter if they did not. Schools in the Blueprint's red, orange or yellow tiers were required to offer in-person instruction to all elementary grades and at least one middle or high school grade or risk losing the same amount of funding. Local educational agencies forfeited eligibility for all funding if they did not resume in-person instruction by May 15, 2021. Funding will be allocated proportionally on the basis of LCFF funding entitlements, determined as of the fiscal year 2020-21 second principal apportionment certification.

The remaining $4.6 billion was allocated for supplemental instruction and support for social and emotional well-being. Schools will be able to use the funds for, among other things, providing more instructional time (including summer school), tutoring, learning recovery programs, mental health services, access to school meal programs, programs to address pupil trauma and supports for credit-deficient students. Funding will be allocated proportionally on the basis of LCFF funding entitlements, determined as of the fiscal year 2020-21 second principal apportionment certification. Local educational agencies will also receive an additional $1,000 for each homeless pupil enrolled in the 2020-21 fiscal year.

AB 86 also codified several State programs that support the safe re-opening of schools, including (i) setting aside 10% of available vaccines for education workers, (ii) COVID-19-related data reporting requirements, and (iii) additional funding for the State's "Safe Schools Team," which provides technical assistance and oversight to schools that experience COVID-19 outbreaks.

Proposed 2022-23 State Budget. On January 10, 2022, the Governor released his proposed State budget for fiscal year 2022-23 (the "Proposed 2022-23 Budget"). The following information is drawn from the DOF and LAO overviews of the Proposed 2022-23 Budget.

The Proposed 2022-23 Budget reports that, since the passage of the prior year's budgetary legislation, the State's economy has continued to recover from the recession occasioned by the COVID-19 pandemic. Before accounting for certain required transfers (such as those to the BSA), State revenues are higher than the projections included in the 2021-22 Budget by almost $28.7 billion over a three-year span from 2020-21 through 2022-23. The Proposed 2022-23 Budget attributes this increase to four main factors: (1) a more robust economic recovery, (2) a greater share of wage gains going to high-wage sectors, (3) a stronger-than-forecast stock market, and (4) higher inflation. The Proposed 2022-23 Budget identifies several risk factors that could affect the current economic and revenue forecasts, including the impact of the COVID-19 Omicron variant or other potential future COVID-19 variants, persistent supply chain issues, increased inflation, stock market volatility and the lack of affordable housing.

For fiscal year 2021-22, the Proposed 2022-23 Budget projects total general fund revenues and transfers of $196.7 billion and authorizes expenditures of $210 billion. The State is projected to end the 2021-22 fiscal year with total reserves of $47.4 billion, including $20.5 billion in the traditional general fund reserve, $19.3 billion in the BSA, $6.7 billion in the PSSSA and $900 million in the Safety Net Reserve Fund. For fiscal year 2022-23, the Proposed 2022-23 Budget projects total general fund revenues and transfers of $195.7 billion and authorizes expenditures of $213 billion. The State is projected to end the 2022-23 fiscal year with total reserves of $34.6 billion, including $3.1 billion in the traditional general fund reserve, $20.9 billion in the BSA, $9.7 billion in the PSSSA and $900 million in the Safety Net Reserve Fund. The projected balance in the PSSSA at the conclusion of fiscal year 2021-22 will trigger school district reserve caps in fiscal year 2022-23. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 2" herein.

The upward revisions of State general fund revenues results in significant increases to the Proposition 98 minimum funding guarantee. Proposition 98 funding for K-14 school districts for fiscal year 2022-23 is set at $102 billion (including $73.1 billion from the State general fund and $28.9 billion from other sources), an increase of $8.2 billion (or 8.8%) from the level set by the 2021-22 Budget. The Proposed 2022-23 Budget projects that Test 1 will be in effect in fiscal year 2022-23, as it has been in the prior two fiscal years. To accommodate expected enrollment increases related to the expansion of transition kindergarten (as described more fully below), the Proposed 2022-23 Budget would rebench the Test 1 percentage of State revenues allocated to education.

As a result of increased revenues, the Proposed 2022-23 Budget would also make certain retroactive adjustments to the minimum funding guarantee in fiscal years 2020-21 and 2021-22, setting them at $95.9 billion and $99.1 billion, respectively. Together with the funding level for fiscal year 2022-23, this represents a three-year increase in the guarantee of $16.1 billion over the level included in the 2021-22 Budget.

The Proposed 2022-23 Budget would set total funding for K-12 education at $119 billion, including $70.5 billion from the State general fund and $48.5 billion from other sources. K-12 per-pupil funding would total $20,855 from all sources, including $15,261 from Proposition 98 sources. Other significant features relating to K-12 school district funding include the following:

- *Local Control Funding Formula*: The Proposed 2022-23 Budget funds a COLA of 5.33% to LCFF apportionments for K-12 school districts and county offices of education. The Proposed 2022-23 Budget acknowledges that demographic trends which existed prior to the COVID-19 pandemic have been exacerbated over the past two fiscal years. To allow K-12 school districts to adjust to enrollment-related funding declines and minimize the impacts of single-year drops in enrollment, the Proposed Budget would amend the LCFF calculation to consider the greater of a school district's current year, prior year or average of three prior years' ADA. The Proposed 2022-23 Budget also indicates that the administration intends to engage in outreach and discussions with interested parties to explore options for providing declining enrollment protections to charter schools. Ongoing costs associated with these funding changes are estimated to be approximately $1.2 billion in Proposition 98 funds.

- *Categorical Programs:* An increase of $295 million in ongoing Proposition 98 funding to provide a 5.33% COLA for categorical programs that remain outside the LCFF.

- *Universal Transitional Kindergarten*: $639.2 million to expand eligibility for transitional kindergarten to include all children turning five years old between September 2 and February 2, beginning in the 2022-23 fiscal year. These funds will increase the Proposition 98 minimum guarantee through a rebenching process, as described above. Additionally, the Proposed 2022-23 Budget includes $383 million in Proposition 98 funding to add one additional certificated or classified employee to every transitional kindergarten class, which is expected to reduce student-to-adult ratios to more closely align with the State's preschool program.

- *Literacy*: The Proposed Budget provides a series of measures to provide access to literacy support systems, including (i) $500 million in one-time Proposition 98 funding for grants to high-needs schools to train and hire literacy coaches and reading specialists, and (ii) $200 million in one-time Proposition 98 funding to enable local educational agencies to create and expand multi-lingual school or classroom libraries.

- *Educator Preparation, Retention and Training:* $54.4 million in Proposition 98 funding and other State funds to continue to support a variety of initiatives intended to further expand the State's educator preparation and training infrastructure.

- *Expanded Learning Time:* $3.4 billion in ongoing Proposition 98 funding to continue funding a multi-year plan to implement expanded-day, full-year instruction and enrichment for all elementary school students. The Proposed 2022-23 Budget also includes $937 million in one-time Proposition 98 funding to support expanded learning opportunities infrastructure, with a focus on integrating arts and music programming into enrichment opportunities for students.

- *Special Education:* $500 million to increase in the State-wide base funding rate for special education funding.

- *College and Career Pathways*: $1.5 billion in one-time Proposition 98 funding, over four years, to support the development of college and career pathways for high schoolers focused on technology (including computer science, green technology and engineering), health care, education and climate-related fields. Additionally, the Proposed 2022-23 Budget includes

$500 million in one-time Proposition 98 funding, also available over four years, to strengthen and expand student access and participation in dual enrollment opportunities that are also coupled with student advising and support services. These funds are intended to complement $45 million in higher education funding for pathways and partnerships for STEM, education and health care career preparation.

- *Transportation*: $1.5 billion in one-time Proposition 98 funding, available over three years, to support school transportation programs with a focus on greening school bus fleets. These funds would include grants of (i) $500,000 for local educational agencies with high concentrations of low-income, foster youth and English-learning students, and (ii) $500,000 for local educational agencies to acquire electric school buses and associated infrastructure.

- *Nutrition:* $596 million in additional Proposition 98 funding to build on prior budgetary legislation to create universal access to subsidized school meals. Additionally, the Proposed 2022-23 Budget provides $450 million in additional, one-time Proposition 98 funding to upgrade school kitchen infrastructure and equipment to incorporate fresh, minimally-processed, California-grown foods in school meals. Finally, the Proposed 2022-23 Budget provides an additional $30 million in one-time Proposition 98 funding to support a farm-to-school program which connects local producers and school food buyers, increases food education opportunities at schools, gardens and farms, and engages schools and students with the agricultural community.

- *Facilities:* $1.4 billion in State general obligation bond funding to support school construction projects. This represents the final installment available to K-12 school districts under Proposition 51. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS – Proposition 51" herein. The Proposed 2022-23 Budget also provides $1.3 billion in one-time State general funds in fiscal year 2022-23, and $925 million of such funds in 2023-24, to support new construction and modernization projects through the State's school facility program. Finally, the Proposed 2022-23 Budget includes $30 million in ongoing Proposition 98 funding to support eligible facilities costs for the Charter School Facility Grant Program.

For additional information regarding the Proposed 2022-23 Budget, see the DOF and LAO websites at www.dof.ca.gov and www.lao.ca.gov. However, the information presented on such websites is not incorporated herein by reference.

Future Actions and Events. The District cannot predict what additional actions will be taken in the future by the State legislature and the Governor to address changing State revenues and expenditures. The District also cannot predict the impact such actions will have on State revenues available in the current or future years for education. The State budget will be affected by national and State economic conditions and other factors over which the District will have no control. Certain actions or results could produce a significant shortfall of revenue and cash, and could consequently impair the State's ability to fund schools. The COVID-19 pandemic has already resulted in significant negative economic effects at State and federal levels, and additional negative economic effects are possible, each of which could negatively impact anticipated State revenue levels. In addition, the pandemic could also result in higher State expenditures, of both a direct nature (such as those related to managing the outbreak) and an indirect nature (such as higher public usage of need-based programs resulting from unemployment or disability). See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein. State budget shortfalls in future fiscal years may also have an adverse financial impact on the financial condition of the District. However, the obligation to levy *ad valorem* property taxes upon all taxable property within the District for the payment of principal of and interest on the Bonds would not be impaired.

District Budgets and County Oversight

State Budgeting Requirements. The District is required by provisions of the Education Code to maintain a balanced budget each year, in which the sum of expenditures and the ending fund balance cannot exceed the sum of revenues and the carry-over fund balance from the previous year. The State Department of Education imposes a uniform budgeting and accounting format for school districts. The budget process for school districts was substantially amended by Assembly Bill 1200 ("AB 1200"), which became State law on October 14, 1991. Portions of AB 1200 are summarized below. Additional amendments to the budget process were made by Assembly Bill 2585, effective as of September 9, 2014, including the elimination of the dual budget cycle option for school districts. All school districts must now be on a single budget cycle.

School districts must adopt a budget on or before July 1 of each year. The budget must be submitted to the county superintendent within five days of adoption or by July 1, whichever occurs first. The county superintendent will examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance, and will determine if the budget allows the district to meet its current obligations, if the budget is consistent with a financial plan that will enable the district to meet its multi-year financial commitments, whether the budget includes the expenditures necessary to implement a local control and accountability plan, and whether the budget's ending fund balance exceeds the minimum recommended reserve for economic uncertainties.

On or before September 15, the county superintendent will approve, conditionally approve or disapprove the adopted budget for each school district. Budgets will be disapproved if they fail the above standards. The district board must be notified by September 15 of the county superintendent's recommendations for revision and reasons for the recommendations. The county superintendent may assign a fiscal advisor or appoint a committee to examine and comment on the superintendent's recommendations. The committee must report its findings no later than September 20. Any recommendations made by the county superintendent must be made available by the district for public inspection. No later than October 22, the county superintendent must notify the State Superintendent of all school districts whose budget may be disapproved.

For districts whose budgets have been disapproved, the district must revise and readopt its budget by October 8, reflecting changes in projected income and expense since July 1, including responding to the county superintendent's recommendations. The county superintendent must determine if the budget conforms with the standards and criteria applicable to final district budgets and not later than October 8, will approve or disapprove the revised budgets. If the budget is disapproved, the county superintendent will call for the formation of a budget review committee pursuant to Education Code Section 42127.1. No later than October 8, the county superintendent must notify the State Superintendent of all school districts whose budget has been disapproved. Until a district's budget is approved, the district will operate on the lesser of its proposed budget for the current fiscal year or the last budget adopted and reviewed for the prior fiscal year.

Interim Financial Reports. Under the provisions of AB 1200, each school district is required to file interim certifications with the county office of education as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal years. The county office of education reviews the certification and issues either a positive, negative or qualified certification. A positive certification is assigned to any school district that will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A negative certification is assigned to any school district that will be unable to meet its financial obligations for the remainder of the fiscal year or subsequent fiscal year. A qualified certification is assigned to any school district that may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

For fiscal years 2018-19 through 2019-20, as well as the first interim report for fiscal year 2020-21, the District reported, and the County Office of Education accepted, negative certifications on the interim financial reports submitted for such years. The District reported, and the County Office of Education accepted, qualified certifications on the second interim report for fiscal year 2020-21 and the first interim financial report in fiscal year 2021-22.

For school districts under fiscal distress, the county superintendent is authorized to take a number of actions to ensure that the school district meets its financial obligations, including budget revisions. However, the county superintendent is not authorized to approve any diversion of revenue from *ad valorem* taxes levied to pay debt service on district general obligation bonds. A school district that becomes insolvent, may, upon the approval of a fiscal plan by the county superintendent, request an emergency appropriation from the State, in which case the county superintendent, the Superintendent of Public Instruction and the president of the State board or the president's designee will appoint a trustee at the direction of the county superintendent to serve the school district until it has adequate fiscal systems and controls in place. In connection with appointing such a trustee, some or all of the legislative powers of the governing board of such a school district can be suspended until the district achieves fiscal stability.

The District's current Fiscal Recovery Plan does not project the need for an emergency apportionment in fiscal year 2021-22. However, on-going reductions of $26.2 million are projected to be required in order to balance the District's budget, meet the minimum required reserve levels and maintain fiscal solvency. The District can make no representation that an emergency apportionment will not be required in future fiscal years.

Disapproval of Fiscal Year 2018-19 Budget and Initial County Oversight. By letter dated August 22, 2018, the County Office of Education disapproved the District's fiscal year 2018-19 adopted budget, citing concerns regarding the District's on-going structural deficit. The County Office of Education disapproved the District's revised budget for that year on October 11, 2018. Pursuant to Education Code Section 42127.6(e), the Sacramento County Superintendent of Schools (the "County Superintendent") was authorized to implement increased oversight procedures, including (i) developing and imposing budget revisions to enable the District to meet its financial obligations, (ii) staying and rescinding any actions by the District determined to be inconsistent with meeting the District's financial obligations, (iii) assist in the development of a multi-year financial plan, (iv) assist in the development of the following fiscal year's budget, and (v) the assignment of a fiscal advisor (the "Fiscal Advisor") to assist the District develop a balanced budget. The District's subsequent adopted budgets for fiscal years 2019-20 and 2020-21 were similarly disapproved, with the County Office of Education citing in each instance ongoing concerns regarding the structural deficit, projected negative ending fund balances, and projected failures to maintain minimum general fund reserves. The Fiscal Advisor continues to be in place, and, as a result of conditionally approving the District's current budget, the County Superintendent continues to be authorized to implement the increased oversight procedures authorized by Education Code 42127.6(e). See "—Conditional Approval of Fiscal Year 2021-22 Budget" below.

Conditional Approval of Fiscal Year 2021-22 Budget. By letter dated September 15, 2021, the County Office of Education conditionally approved the District's adopted budget for Fiscal Year 2021-22 (the "2021-22 District Budget"). The County Office of Education concluded that the 2021-22 District Budget did not provide adequate assurance that the District was a going concern and could meet its future obligations. The County Office of Education noted that the 2021-22 District Budget projected a significant drop in funded ADA in fiscal year 2021-22, as result of the expiration of the hold-harmless provisions instituted by State budgetary legislation in response to the COVID-19 pandemic, with continuing projected decreases in fiscal years 2022-23 and 2023-24. Coupled with projected increases in ongoing costs, the unrestricted general fund balance was projected to decrease by $6.7 million in fiscal year 2021-22, and by $18.2 million and $24.9 million in fiscal years 2022-23 and 2023-24, respectively. Recognizing that the District required additional time to identify mea to eliminate the structural deficit, the County Office of Education issued a conditional approval in lieu of disapproving the 2021-22 District Budget, with a requirement that the District submit a board-approved financial plan that would enable the District to meet its future obligations, including (i) identifying areas of overstaffing and aligning staffing with enrollment and associated revenues, (ii) identifying areas of significant cost growth and strategies to reduce them, and (iii) identifying additional cost savings to eliminate the structural deficit over the multi-year forecast period. This financial plan was required to be delivered no later than December 15, 2021.

First Interim Report for Fiscal Year 2021-22 and Fiscal Recovery Plan. On December 16, 2021, the District Board approved the 2021-22 First Interim. The 2021-22 First Interim projected District general fund revenues of $711.3 million (an increase of $152.1 million from the 2021-22 District Budget) and expenditures of $715.7 million (an increase of $125.8 million from the 2021-22 District Budget). In particular, federal revenues increased approximately $132 million from the prior level, while the most significant increases in expenditures were on books and supplies (an increase of $48.6 million from the prior level) and other services and operating expenses (an increase of $51.8 million from the prior level). The 2021-22 First Interim reflected the major assumptions built into the State budget for the current year. See "—State Budget Measures" herein.

The 2021-22 First Interim projected a current-year operating deficit of $2.35 million. For fiscal years 2022-23 and 2023-24, the 2021-21 First Interim projected deficits of $19.5 million and $26.2 million, respectively. The District was projected to satisfy the minimum required general fund reserve level of 2% in all three years. The projected deficits are primarily due to declining enrollment, and funding levels included in the 2021-22 First Interim do not reflect any increased costs from any bargaining unit settlement that the District might reach. See "SACRAMENTO CITY UNIFIED SCHOOL DISTRICT – Bargaining Units" herein.

Finally, the 2021-22 First Interim continued to include a matrix showing the progress the District has made in addressing findings made by FCMAT. See "—FCMAT Fiscal Health Risk Analysis" herein. As of the date of the 2021-22 First Interim, the District had reported that it had addressed 34 of FCMAT's recommendations, with 26 findings left to be fully addressed.

Concurrently with the 2021-22 First Interim, the District Board approved a revised Fiscal Recovery Plan to address the conditional approval of the current year budget. See "—Conditional Approval of Fiscal Year 2021-22 Budget" herein. The Fiscal Recovery Plan reported that, although an emergency State apportionment is not projected to be required in fiscal year 2021-22, on-going reductions of $26.2 million would be required in order to balance the District's budget, meet the minimum required reserve levels and maintain fiscal solvency. The District projects having a positive cash balance through June of 2024, however, due to deficit spending, cash balances are projected to decline. The Fiscal Recovery Plan includes the following proposed revenue and expenditure measures:

1. Approve non-negotiated staffing reductions to align with enrollment declines, as well as shifting certain one-time expenses to restricted sources, which would be effective July 1, 2022 ($7.9 million in projected savings).

2. Reserve one-time unrestricted general fund savings resulting from unexpended budget categories ($14.2 million in projected savings).

3. Apply any additional unrestricted general funds provided by the adopted State budget for fiscal year 2022-23 to the deficit, and refrain from allocating any such funds to expenses until the deficit is eliminated.

4. Implement budgetary measures requiring negotiation with the District's bargaining units, including reducing District contributions to health, visions and dental benefits (approximately $43.1 million in projected savings), as well as a 1% salary reduction and eliminating one furlough day.

5. Revisit central office and school site staffing reductions, as needed, to address the deficit ($14.1 million in projected savings).

No representation can be made that the proposed expenditure reductions and revenues measures in the Fiscal Recovery Plan can be achieved.

Second Interim Report for Fiscal Year 2021-22. [TO COME].

Recent Financial Trends. The on the next page summarizes the District's adopted general fund budgets for fiscal years 2018-19 through 2021-22, ending results for fiscal years 2017-18 through 2020-21, and projected results for fiscal year 2021-22.

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GENERAL FUND BUDGETING
Fiscal Years 2018-19 through 2021-22
Sacramento City Unified School District

	Fiscal Year 2018-19		Fiscal Year 2019-20		Fiscal Year 2020-21		Fiscal Year 2021-22	
REVENUES	**Budgeted**[(1)]	**Ending**[(1)]	**Budgeted**[(1)]	**Ending**[(1)]	**Budgeted**[(1)]	**Ending**[(1)]	**Budgeted**[(2)]	**Projected**[(3)]
LCFF	$398,504,903	$398,672,584	$411,797,231	$413,709,116	$412,231,565	$412,682,736	$432,750,059	
Federal	53,970,361	47,850,158	66,583,550	51,917,179	116,834,764	106,543,983	46,193,654	
Other state	67,215,792	91,644,448	72,319,786	78,372,218	75,048,088	99,545,932	73,939,718	
Other local	6,694,121	11,661,233	9,090,755	9,950,079	9,685,814	7,979,528	6,385,645	
Total Revenues	526,385,177	549,828,423	559,791,322	553,948,592	613,800,231	626,752,179	559,269,075	
EXPENDITURES								
Current								
Certificates salaries	210,175,812	211,749,238	222,800,621	209,808,827	215,532,888	213,345,658	225,805,852	
Classified salaries	66,138,347	63,096,658	62,778,941	60,163,620	58,460,874	62,484,309	61,720,315	
Employee benefits	172,109,818	186,303,443	177,606,806	175,948,151	181,174,974	177,007,077	189,329,145	
Books and supplies	22,899,370	14,459,073	41,196,691	11,145,790	101,259,537	56,495,308	29,444,199	
Contract services and operating expenditures	82,011,585	70,305,279	75,194,802	65,548,240	84,007,765	76,546,897	82,045,873	
Other outgo	--	689,233	471,000	1,150,697	1,100,000	1,265,463	1,150,000	
Transfers of indirect costs	--	--	--	--	--	--	(1,300,180)	
Capital outlay	5,328,453	6,855,740	627,792	8,361,223	484,435	4,423,302	1,781,522	
Debt service								
Principal retirement	2,626,713	31,643	10,300	2,820	--	--	--	
Interest	2,378,333	808	--	--	--	--	--	
Total Expenditures	563,668,431	553,491,115	580,686,953	532,129,368	642,020,473	591,568,014	589,976,725	
(Deficiency) excess of revenues (under) over expenditures	(37,283,254)	(3,662,692)	(20,895,631)	21,819,224	(28,220,242)	35,184,165	(30,707,650)	
Other financing sources (uses)								
Transfers in	4,208,003	3,850,573	4,022,539	3,598,304	3,798,264	3,181,213	2,316,301	
Transfers out	(2,875,207)	(1,719,449)	(1,833,785)	(2,698,262)	(1,981,864)	(5,507,272)	(266,000)	
Proceeds from the sale of land/buildings	--	1,360,162	--	--	--	--	--	
Other Financing Sources (Uses)	1,332,796	3,491,286	2,188,754	900,042	1,816,400	(2,326,059)	2,050,301	
Net Change in Fund Balances	(35,950,458)	(171,406)	(18,706,877)	22,719,266	(26,403,842)	32,858,106	(28,657,349)	
Fund Balances – July 1	70,500,751	70,500,751	70,329,345	70,329,345	93,048,611	93,048,611	125,906,717	
Fund Balances – June 30	$34,550,293	$70,329,345	$51,622,468	$93,048,611	$66,644,769	$125,906,717	$97,249,369	

(1) From the District's audited financial statements in each fiscal year.
(2) Reflects the District's original adopted budget for fiscal year 2021-22, approved on June 24, 2021.
(3) From the District's second interim financial report for fiscal year 2021-22, approved on March __, 2022.
Source: Sacramento City Unified School District.

FCMAT Fiscal Health Risk Analysis

Following the disapproval of its 2018-19 budget, in September 2018 the District entered into an agreement for FCMAT to conduct a fiscal health risk analysis (the "FHRA") of the District. The FRHA is a metrics-based scorecard tool developed by FCMAT to evaluate a school district's fiscal health and risk of insolvency, and is composed of a series of questions in 20 specific areas. The FRHA assigns a total score to the participating district, with 100% being the highest total risk that can be scored. Not all questions within each section carry equal weight; some areas carry a higher risk and are weighted more heavily towards the total score. The District's FHRA also involved a one-day visit by FCMAT to conduct interviews, collect data and review documents. FCMAT issued a report of its conclusions (the "FCMAT Risk Analysis") dated December 12, 2018.

The District's total FRHA score was 44.8%, indicating a high probability of fiscal insolvency in the near future based on the topics covered by the FCMAT Risk Analysis. FCMAT recommended that the District take immediate action to avoid further erosion of the District's reserves. FCMAT identified several signs of fiscal distress for the District, including deficit spending, substantial reductions in fund balance, inadequate reserve levels, approval of a bargaining agreement beyond cost-of-living adjustments, large increases in contributions to restricted programs (especially in special education), lack of a strong position control system, and leadership issues.

The full FCMAT Risk Analysis is available at http://www.fcmat.org/, however the information presented on such website is not incorporated herein by any reference. In response to the FCMAT Risk Analysis, the District established its Fiscal Transparency and Accountability Committee to review the District's budget based on District priorities and goals, review and advise on budget versus actual expenditure variances, and evaluate the budget based on student performance and outcome indicators. This committee consists of three members of the Board and began meeting regularly in February 2019.

Although FCMAT's oversight and review of the District ended after the Fiscal Risk Analysis was presented to the Board, the District and FCMAT entered into an agreement for FCMAT to review the District's budget and develop independent multiyear financial projections and cash flow analysis for 2019-20 and the two subsequent fiscal years, to determine whether the District will need an emergency appropriation from the State. FCMAT issued a set of recommendations to the District and found that, without substantial corrective action to the District budget, an emergency appropriation from the State would be likely necessary in fiscal year 2021-22. The District does not project the need for such an emergency appropriation in the current fiscal year. The District's interim financial reports include a matrix showing the District's self-reported progress in addressing findings made by FCMAT. See "—District Budgets and County Oversight – *First Interim Report for Fiscal Year 2021-22 and Fiscal Recovery Plan*" herein.

State Audit

The California Joint Legislative Audit Committee directed that a California State Auditor conduct a performance audit (the "State Audit") of the District's finances for the fiscal year period of 2013-14 through 2019-20 and identify causes of the District's fiscal distress. The State Audit was released in December 2019, finding that the District failed to take sufficient action to control its costs in three main areas—teacher salaries, employee benefits, and special education. The State Audit found that the District (i) increased its spending by $31 million annually when it approved a new labor contract with its teachers union in 2017, despite warnings from the County Office of Education that this agreement was potentially unaffordable, (ii) failed to control the costs of its employee benefits, which increased by 52% from fiscal years 2013–14 through 2017–18, and (iii) lacked clear policies to guide staff on appropriate expenditures for special education, limiting its ability to control such costs.

To address the District's fiscal issues as of December 2019, the State Audit recommended that the District (i) adopt a detailed plan to resolve its fiscal crisis, (ii) revise its multiyear projections, with at least quarterly updates, until sufficient budgetary measures could be implemented to eliminate the structure deficit, (iii) adopt a multiyear projection methodology, with assumptions and rationale used to estimate changes in salaries, benefits, contributions, and LCFF revenue, and (iv) before it imposes an agreement on its teachers union or accepts state assistance, publicly disclose the likely effects that such actions will have on the District's students, faculty, and the community, and its plans to address these effects. The State Audit also recommended that the District (i) develop a long-term funding plan to address its retiree health benefits liability, (ii) adopt a policy that guides staff on steps they should take to ensure that special education expenditures are cost-effective, (iii) annually apply for available state funding for its extraordinary special education costs, (iv) develop and adopt a succession plan that ensures that it has staff who have the training and knowledge necessary to assume critical roles in the case of turnover, and (v) develop effective employee orientation programs, including mentorship.

By letter dated November 14, 2019, the District responded to the State Audit and confirmed that its findings ultimately align with those of the District, namely that the primary solutions to the District's budget imbalance exist through negotiations with its labor partners and recognized that such relationship has not been productive or collaborative for a number of years.

The full State Audit is available at https://www.bsa.ca.gov/pdfs/reports/2019-108.pdf, however the information presented on such website is not incorporated herein by any reference.

Accounting Practices

The accounting policies of the District conform to generally accepted accounting principles and are in accordance with the policies and procedures of the California School Accounting Manual. This manual, according to Education Code Section 4010, is to be followed by all California school districts.

Revenue is recorded on an accrual basis except for taxes allocable to the District, which are considered revenue in the year collections are made and, therefore, are fully reserved. Expenditures are recorded according to receipt of goods and services on an accrual basis. Differences between estimated and actual accounts receivable and payable, as of the beginning of the year, are reflected as adjustments to the fund balance.

Financial Statements

The District's general fund finances the legally authorized activities of the District for which restricted funds are not provided. General fund revenues are derived from such sources as State school fund apportionments, taxes, use of money and property, and aid from other governmental agencies. Audited financial statements for the District for the fiscal year ended June 30, 2021, and prior fiscal years are on file with the District and available for public inspection at the Office of the Chief Business and Operations Officer, 5735 47th Avenue, Sacramento, California 95824, telephone: (916) 643-4700.

The table on the following page summarizes the District's audited statement of revenues, expenditures and fund balances for fiscal years 2016-17 through 2020-21.

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND FUND BALANCES
Fiscal Years 2016-17 through 2020-21
Sacramento City Unified School District

	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
REVENUES					
Local Control Funding Formula (LCFF)					
State apportionment	$283,664,516	$287,546,461	$307,178,947	$313,649,770	$307,220,871
Local sources	79,238,343	85,807,376	91,493,637	100,059,346	105,461,865
Total LCFF	362,902,859	373,353,837	398,672,584	413,709,116	412,682,736
Federal	41,219,643	49,249,342	47,850,158	51,917,179	106,543,983
Other state	83,134,267	70,050,430	91,644,448	78,372,218	99,545,932
Other local	10,843,677	11,881,019	11,661,233	9,950,079	7,979,528
Total Revenues	498,100,446	504,534,628	549,828,423	553,948,592	626,752,179
EXPENDITURES					
Current					
Certificates salaries	192,501,260	196,143,370	211,749,238	209,808,827	213,345,658
Classified salaries	58,343,622	63,562,086	63,096,658	60,163,620	62,484,309
Employee benefits	141,343,139	160,839,811	186,303,443	175,948,151	177,007,077
Books and supplies	12,897,800	19,147,391	14,459,073	11,145,790	56,495,308
Contract services and operating expenditures	87,290,180	71,049,494	70,305,279	65,548,240	76,546,897
Other outgo	216,459	659,827	689,233	1,150,697	1,265,463
Capital outlay	23,010,286	2,202,829	6,855,740	8,361,223	4,423,302
Debt service					
Principal retirement	65,426	2,218,576	31,643	2,820	--
Interest	2,785	2,185,174	808	--	--
Total Expenditures	515,670,957	518,008,558	553,491,115	532,129,368	591,568,014
(Deficiency) excess of revenues (under) over expenditures	(17,570,511)	(13,473,930)	(3,662,692)	21,819,224	35,184,165
Other financing sources (uses)					
Transfers in	3,126,985	3,755,901	3,850,573	3,598,304	3,181,213
Transfers out	(2,022,282)	(1,248,027)	(1,719,449)	(2,698,262)	(5,507,272)
Proceeds from the sale of land/buildings	--	--	1,360,162	--	--
Other Financing Sources (Uses)	1,104,703	2,507,874	3,491,286	900,042	(2,326,059)
Net Change in Fund Balances	(16,465,808)	(10,966,056)	(171,406)	22,719,266	32,858,106
Fund Balances – July 1	97,932,615	81,466,807	70,500,751	70,329,345	93,048,611
Fund Balances – June 30	$81,466,807	$70,500,751	$70,329,345	$93,048,611	$125,906,717

Source: Sacramento City Unified School District.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

The information in this section concerning the operations of the District and the District's finances are provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of and interest on the Bonds is payable from the general fund of the District. The Bonds are payable only from the revenues generated by an ad valorem *property tax levied by the County for the payment thereof. See "THE BONDS – Security and Sources of Payment" herein.*

Introduction

The District is located in the County and spans 70 square miles. The District was established in 1854 and is the 13th largest school district in the State, as measured by student enrollment. The District provides educational services to approximately 350,000 residents in and around the City. The District operates 42 elementary schools for grades K-6, seven K-8 schools, six middle schools for grades seven through eight, two middle/high schools for grades seven through twelve, seven comprehensive high schools for grades nine through twelve, three alternative schools, two special education centers, two adult education centers, 15 charter schools (including five dependent charter schools) and 42 children's centers/preschools. For fiscal year 2021-22, the District's funded ADA is projected to be _____ students and enrollment is projected to be ___ students. Taxable property within the District has a fiscal year 2021-22 total assessed valuation of $42,389,941,073. The District's actual ADA and enrollment, and the assessed valuation of taxable property within the District, may be affected by the ongoing COVID-19 pandemic. See "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein.

Unless otherwise indicated, the following financial, statistical and demographic data has been provided by the District. Additional information concerning the district and copies of the most recent and subsequent audited financial reports of the District may be obtained by contacting: Sacramento City Unified School District, 5735 47th Avenue, Sacramento, California 95824, Attention: Chief Business & Operations Officer.

Administration

The District is governed by a seven-member Board of Education, the members of which are elected by trustee areas to serve four-year terms. Elections for positions to the Board are held every two years, alternating between three and four available positions. Current members of the Board, together with their offices and the date each member's term expires, are listed below:

BOARD OF EDUCATION
Sacramento City Unified School District

Board Member	Office	Term Expires
Christina Pritchett	President	December, 2024
Leticia Garcia	First Vice President	December, 2022
Chinua Rhodes	Second Vice President	December, 2024
Lisa Murawski	Member	December, 2022
Lavinia Grace Phillips	Member	December, 2024
Jamee Villa	Member	December, 2024
Darrel Woo	Member	December, 2022

Day-to-day management and supervisory responsibilities with respect to District operations currently rest with the Superintendent. Brief biographies of the Superintendent, the Deputy Superintendent and the Chief Business Official follow:

Jorge A. Aguilar, Esq., Superintendent. Mr. Aguilar was appointed Superintendent of the District on July 1, 2017. Prior to serving as Superintendent, Mr. Aguilar served as the Associate Superintendent for Equity and Access at Fresno Unified School District. Mr. Aguilar also previously served as the Association Vice Chancellor for Educational and Community Partnerships, and Special Assistant to the Chancellor, at the University of California, Merced. His other prior positions include serving as a Spanish teacher at Los Angeles Unified School District and as a legislative fellow at the State capital. Mr. Aguilar has over 20 years of experience in education. He earned his Bachelor of Arts degree from the University of California, Berkeley, and a Juris Doctorate degree from Loyola Law School.

Lisa Allen, Deputy Superintendent. Ms. Allen has served as the Deputy Superintendent of the District since 2017. Prior to serving as the Deputy Superintendent, Ms. Allen held various positions within the District, including the Interim Chief of Schools, Assistant Superintendent of Accountability, Administrator of Curriculum and Professional Development, and Director of Multilingual/Multicultural, Equity, Access and Achievement. Prior to serving the District, Ms. Allen held the position of Private School Specialist in both State and Federal Department for 10 years. Ms. Allen earned a Bachelor of Science in Elementary Education from Indiana State University and her Masters of Art in Educational Leadership from California State University, Sacramento. She also holds professional licenses in both Indiana and California; a Professional Clear Administrative Credential and Professional Clear Multiple Subjects Teaching Credential.

Rose Ramos, Chief Business and Operations Officer. Ms. Ramos has served as the Chief Business and Operations Officer of the District since September, 2019. Prior to the District, Ms. Ramos served as the Chief Business Officer of Mt. Diablo Unified School District. She previously served as the Vice-Chancellor of Finance for Los Rios Community College District, Assistant Superintendent of Business Services for Woodland Joint Unified School District and Chief Business Officer of River Delta Unified School District. She also previously served the District as the Director of Accounting. Ms. Ramos earned both her Bachelor of Science in Finance Degree and her Master of Business Administration Degree from California State University at Sacramento.

In the past, District leadership, staffing and turnover have been identified as potential weaknesses by both FCMAT and the State Auditor. See "DISTRICT FINCANCIAL INFORMATION – FCMAT Fiscal Health Risks Analysis" and "DISTRICT FINANCIAL INFORMATION – State Audit." The ability of the District to continue to reform past deficiencies and implement corrective actions will require both the ongoing commitment of the senior staff, as well as their ability to execute such corrective actions. No assurances can be given that the corrective actions described herein will be extended by any subsequent administrative team. Nor can any assurances be given that the District's current administrators will remain in their positions for any certain period of time. To the extent turnover occurs in senior level positions, no assurance can be given that any progress made in the District's fiscal recovery can be sustained.

Labor Relations

The District currently employs ___ full-time equivalent ("FTE") certificated employees and ___ FTE classified employees, as well as ___ management employees. District employees, except management and some part-time employees, are represented by two bargaining units as noted below.

BARGAINING UNITS
Sacramento City Unified School District

Labor Organization	Contract Expiration Date
Sacramento City Teachers Association[1]	June 30, 2020
Teamsters Classified Supervisor[2]	June 30, 2020
United Professional Educators [3]	June 30, 2019
Teamsters Union, Local 150[4]	June 30, 2020
Service Employee International Union, Local 1021[5]	June 30, 2017

(1) Represents certificated instructional employees. [Contract status to come].
(2) Represents certain classified employees. [Contract status to come].
(3) Represents certain District employees, including school site principals, assistant principals and coordinators. [Contract status to come].
(4) Represents food process workers, warehouseman and assistants. [Contract status to come].
(5) Represents certain service employees. [Contract status to come].
Source: Sacramento City Unified School District.

[TO BE UPDATED]. Currently, four out of five District labor unions have initiated contract negotiations with the District and formed a labor-management consortium ("LMC") focused on reducing spending on benefits. The LMC is comprised of Service Employee International Union, Local 1021, United Professional Educators, Teamsters Local 150 and Teamsters Classified Supervisor. The Sacramento City Teachers Association has not yet accepted the invitation to join the LMC.

Retirement Programs

The information set forth below regarding the STRS and PERS programs, other than the information provided by the District regarding its annual contributions thereto, has been obtained from publicly available sources which are believed to be reliable but are not guaranteed as to accuracy or completeness, and should not to be construed as a representation by either the District or the Underwriters.

STRS. All full-time certificated employees, as well as certain classified employees, are members of the California State Teachers' Retirement System ("STRS"). STRS provides retirement, disability and survivor benefits to plan members and beneficiaries under a defined benefit program (the "STRS Defined Benefit Program"). The STRS Defined Benefit Program is funded through a combination of investment earnings and statutorily set contributions from three sources: employees, employers, and the State. Benefit provisions and contribution amounts are established by State statutes, as legislatively amended from time to time.

Prior to fiscal year 2014-15, and unlike typical defined benefit programs, none of the employee, employer nor State contribution rates to the STRS Defined Benefit Program varied annually to make up funding shortfalls or assess credits for actuarial surpluses. In recent years, the combined employer, employee and State contributions to the STRS Defined Benefit Program have not been sufficient to pay actuarially required amounts. As a result, and due to significant investment losses, the unfunded actuarial liability of the STRS Defined Benefit Program has increased significantly in recent fiscal years. In September 2013, STRS projected that the STRS Defined Benefit Program would be depleted in 31 years assuming existing contribution rates continued, and other significant actuarial assumptions were realized. In an effort to reduce the unfunded actuarial liability of the STRS Defined Benefit Program, the State passed the legislation described below to increase contribution rates.

Prior to July 1, 2014, K-14 school districts were required by such statutes to contribute 8.25% of eligible salary expenditures, while participants contributed 8% of their respective salaries. On June 24, 2014, the Governor signed AB 1469 ("AB 1469") into law as a part of the State's fiscal year 2014-15 budget. AB 1469 seeks to fully fund the unfunded actuarial obligation with respect to service credited to members of the STRS Defined Benefit Program before July 1, 2014 (the "2014 Liability"), within 32 years, by increasing member, K-14 school district and State contributions to STRS. Commencing July 1, 2014, the employee contribution rate increased over a three-year phase-in period in accordance with the following schedule:

MEMBER CONTRIBUTION RATES
STRS (Defined Benefit Program)

Effective Date	STRS Members Hired Prior to January 1, 2013	STRS Members Hired After January 1, 2013
July 1, 2014	8.150%	8.150%
July 1, 2015	9.200	8.560
July 1, 2016	10.250	9.205

Source: AB 1469.

Pursuant to the Reform Act (defined below), the contribution rates for members hired after the Implementation Date (defined below) will be adjusted if the normal cost increases by more than 1% since the last time the member contribution was set. The contribution rate for employees hired after the Implementation Date (defined below) increased from 9.205% of creditable compensation for fiscal year commencing July 1, 2017 to 10.205% of creditable compensation effective July 1, 2018. For fiscal year commencing July 1, 2021, the contribution rate is 10.250% for employees hired before the Implementation Date and 10.205% for employees hired after the Implementation Date, which remain unchanged the past two fiscal years.

Pursuant to AB 1469, K-14 school districts' contribution rate increased over a seven-year phase-in period in accordance with the following schedule:

K-14 SCHOOL DISTRICT CONTRIBUTION RATES
STRS (Defined Benefit Program)

Effective Date	K-14 school districts
July 1, 2014	8.88%
July 1, 2015	10.73
July 1, 2016	12.58
July 1, 2017	14.43
July 1, 2018	16.28
July 1, 2019	18.13
July 1, 2020	19.10

Source: AB 1469.

Based upon the recommendation from its actuary, for fiscal year 2021-22 and each fiscal year thereafter the STRS Teachers' Retirement Board (the "STRS Board"), is required to increase or decrease the K-14 school districts' contribution rate to reflect the contribution required to eliminate the remaining 2014 Liability by June 30, 2046; provided that the rate cannot change in any fiscal year by more than 1% of creditable compensation upon which members' contributions to the STRS Defined Benefit Program are based; and provided further that such contribution rate cannot exceed a maximum of 20.25%. In addition to the increased contribution rates discussed above, AB 1469 also requires the STRS Board to report to the State Legislature every five years (commencing with a report due on or before July 1, 2019) on the fiscal health of the STRS Defined Benefit Program and the unfunded actuarial obligation with respect to service credited to members of that program before July 1, 2014. The reports are also required to identify adjustments required in contribution rates for K-14 school districts and the State in order to eliminate the 2014 Liability.

On June 27, 2019, the Governor signed SB 90 ("SB 90") into law as a part of the 2019-20 Budget. Pursuant to SB 90, the State Legislature appropriated $2.246 billion to be transferred to the Teacher's Retirement Fund for the STRS Defined Benefit Program to pay in advance, on behalf of employers, part of the contributions required for fiscal years 2019-20 and 2020-21, resulting in K-14 school districts having to contribute 1.03% less in fiscal year 2019-20 and 0.70% less in fiscal year 2020-21, resulting in employer contribution rates of 17.1% in fiscal year 2019-20 and 18.4% in fiscal year 2020-21. In addition, the State made a contribution of $1.117 billion to be allocated to reduce the employer's share of the unfunded actuarial obligation determined by the STRS Board upon recommendation from its actuary. This additional payment was reflected in the June 30, 2020 actuarial valuation. Subsequently, the State's 2020-21 Budget redirected $2.3 billion previously appropriated to STRS and PERS pursuant to SB 90 for long-term unfunded liabilities to further reduce the employer contribution rates in fiscal year 2020-21 and 2021-22. As a result, the effective employer contribution rate was 16.15% in fiscal year 2020-21 and is 16.92% in fiscal year 2021-22. See also "DISTRICT FINANCIAL INFORMATION – State Budget Measures" herein.

The District's contributions to STRS were $______ in fiscal year 2016-17, $_____ for fiscal year 2017-18, $______ in fiscal year 2018-19, $______ in fiscal year 2019-20, and $_______ in fiscal year

2020-21. The District has currently projects $_________ for its contribution to STRS for fiscal year 2021-22.

The State also contributes to STRS, currently in an amount equal to 8.328% for fiscal year 2021-22. The State's contribution reflects a base contribution rate of 2.017%, and a supplemental contribution rate that will vary from year to year based on statutory criteria. Based upon the recommendation from its actuary, for fiscal year 2017-18 and each fiscal year thereafter, the STRS Board is required, with certain limitations, to increase or decrease the State's contribution rates to reflect the contribution required to eliminate the unfunded actuarial accrued liability attributed to benefits in effect before July 1, 1990. The STRS Board approved State supplemental contribution rate for fiscal year 2021-22 reflects an increase of 0.5% of payroll, the maximum allowed under current law.

In addition, the State is currently required to make an annual general fund contribution up to 2.5% of the fiscal year covered STRS member payroll to the Supplemental Benefit Protection Account (the "SBPA"), which was established by statute to provide supplemental payments to beneficiaries whose purchasing power has fallen below 85% of the purchasing power of their initial allowance.

PERS. Classified employees working four or more hours per day are members of the California Public Employees' Retirement System ("PERS"). PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the State statutes, as legislatively amended from time to time. PERS operates a number of retirement plans including the Public Employees Retirement Fund ("PERF"). PERF is a multiple-employer defined benefit retirement plan. In addition to the State, employer participants at June 30, 2021 included 1,608 public agencies and 1,329 K-14 school districts and charter schools. PERS acts as the common investment and administrative agent for the member agencies. The State and K-14 school districts (for "classified employees," which generally consist of school employees other than teachers) are required by law to participate in PERF. Employees participating in PERF generally become fully vested in their retirement benefits earned to date after five years of credited service. One of the plans operated by PERS is for K-14 school districts throughout the State (the "Schools Pool").

Contributions by employers to the Schools Pool are based upon an actuarial rate determined annually and contributions by plan members vary based upon their date of hire. Pursuant to SB 90, the State Legislature appropriated $904 million to the Schools Pool, including transfers in fiscal years 2019-20 and 2020-21 to the Public Employees Retirement Fund to pay, in advance on behalf of K-14 school district employers, part of the contributions required for K-14 school district employers for such fiscal years, as well as additional amounts to be applied toward certain unfunded liabilities for K-14 school district employers. In June 2020, SB 90 was amended by Assembly Bill 84/Senate Bill 111 ("AB 84"). Under AB 84, $144 million of the State contribution under SB 90 was deemed to satisfy a portion of the State's required contribution in fiscal year 2019-20, and the amounts previously allocated toward future liabilities were redirected such that, $430 million will satisfy a portion of the employer contribution rate in fiscal year 2020-21, and $330 million will satisfy a portion of the employer contribution rate in fiscal year 2021-22. As a result of the payments made by the State pursuant to SB 90, as amended by AB 84, the employer contribution rate was 19.721% for fiscal year 2019-20, 20.7% in fiscal year 2020-21, and 22.91% for fiscal year 2021-22. See also "DISTRICT FINANCIAL INFORMATION – State Budget Measures" herein.. Participants enrolled in PERS prior to January 1, 2013 contribute at a rate established by statute, which is 7% of their respective salaries in fiscal year 2021-22, while participants enrolled after January 1, 2013 contribute at an actuarially determined rate, which is 7% in fiscal year 2021-22. See "—California Public Employees' Pension Reform Act of 2013" herein.

The District's contributions to PERS were $______ in fiscal year 2016-17, $______ for fiscal year 2017-18, $_____ in fiscal year 2018-19, $____ in fiscal year 2019-20, and $______ in fiscal year

2020-21. The District has currently projects $________ for its contribution to PERS for fiscal year 2021-22.

State Pension Trusts. Each of STRS and PERS issues a separate comprehensive financial report that includes financial statements and required supplemental information. Copies of such financial reports may be obtained from each of STRS and PERS as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; (ii) PERS, P.O. Box 942703, Sacramento, California 94229-2703. Moreover, each of STRS and PERS maintains a website, as follows: (i) STRS: www.calstrs.com; (ii) PERS: www.calpers.ca.gov. However, the information presented in such financial reports or on such websites is not incorporated into this Official Statement by any reference.

Both STRS and PERS have substantial statewide unfunded liabilities. The amount of these unfunded liabilities will vary depending on actuarial assumptions, returns on investments, salary scales and participant contributions. The following table summarizes information regarding the actuarially-determined accrued liability for both STRS and PERS. Actuarial assessments are "forward-looking" information that reflect the judgment of the fiduciaries of the pension plans, and are based upon a variety of assumptions, one or more of which may not materialize or be changed in the future. Actuarial assessments will change with the future experience of the pension plans.

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FUNDED STATUS
STRS (Defined Benefit Program) and PERS (Schools Pool)
(Dollar Amounts in Millions) (1)
Fiscal Years 2010-11 through 2019-20

STRS

Fiscal Year	Accrued Liability	Value of Trust Assets (MVA)(2)	Unfunded Liability (MVA)(2)	Value of Trust Assets (AVA)(3)	Unfunded Liability (AVA)(3)
2010-11	$208,405	$147,140	$68,365	$143,930	$64,475
2011-12	215,189	143,118	80,354	144,232	70,957
2012-13	222,281	157,176	74,374	148,614	73,667
2013-14	231,213	179,749	61,807	158,495	72,718
2014-15	241,753	180,633	72,626	165,553	76,200
2015-16	266,704	177,914	101,586	169,976	96,728
2016-17	286,950	197,718	103,468	179,689	107,261
2017-18	297,603	211,367	101,992	190,451	107,152
2018-19	310,719	225,466	102,636	205,016	105,703
2019-20	322,127	233,253	107,999	216,252	105,875

PERS

Fiscal Year	Accrued Liability	Value of Trust Assets (MVA)	Unfunded Liability (MVA)	Value of Trust Assets (AVA)(3)	Unfunded Liability (AVA)(3)
2010-11	$58,358	$45,901	$12,457	$51,547	$6,811
2011-12	59,439	44,854	14,585	53,791	5,648
2012-13	61,487	49,482	12,005	56,250	5,237
2013-14	65,600	56,838	8,761	--(4)	--(4)
2014-15	73,325	56,814	16,511	--(4)	--(4)
2015-16	77,544	55,785	21,759	--(4)	--(4)
2016-17	84,416	60,865	23,551	--(4)	--(4)
2017-18	92,071	64,846	27,225	--(4)	--(4)
2018-19(5)	99,528	68,177	31,351	--(4)	--(4)
2019-20(6)	104,062	71,400	32,662	--(4)	--(4)

(1) Amounts may not add due to rounding.
(2) Reflects market value of assets, including the assets allocated to the SBPA reserve. Since the benefits provided through the SBPA are not a part of the projected benefits included in the actuarial valuations summarized above, the SBPA reserve is subtracted from the STRS Defined Benefit Program assets to arrive at the value of assets available to support benefits included in the respective actuarial valuations.
(3) Reflects actuarial value of assets.
(4) Effective for the June 30, 2014 actuarial valuation, PERS no longer uses an actuarial value of assets.
(5) For fiscal year 2020-21, the additional $430 million State contribution made pursuant to AB 84 did not directly impact the actuarially determined contribution as it was not yet in the Schools Pool by the June 30, 2019 actuarial valuation date. The additional State contribution was treated as an advance payment toward the unfunded accrued liability contribution with required employer contribution rate correspondingly reduced.
(6) For fiscal year 2021-22, the impact of the additional $330 million State contribution made pursuant to AB 84 is directly reflected in the actuarially determined contribution, because the additional payment was in the Schools Pool as of the June 30, 2020 actuarial valuation date, which served to reduce the required employer contribution rate by 2.16% of payroll.

Source: PERS Schools Pool Actuarial Valuation; STRS Defined Benefit Program Actuarial Valuation.

The STRS Board has sole authority to determine the actuarial assumptions and methods used for the valuation of the STRS Defined Benefit Program. Based on the multi-year CalSTRS Experience Analysis (spanning from July 1, 2010, through June 30, 2015) (the "2017 Experience Analysis"), on

February 1, 2017, the STRS Board adopted a new set of actuarial assumptions that reflect member's increasing life expectancies and current economic trends. These new assumptions were first reflected in the STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2016 (the "2016 STRS Actuarial Valuation"). The new actuarial assumptions include, but are not limited to: (i) adopting a generational mortality methodology to reflect past improvements in life expectancies and provide a more dynamic assessment of future life spans, (ii) decreasing the investment rate of return (net of investment and administrative expenses) to 7.25% for the 2016 STRS Actuarial Valuation and 7.00% for the June 30, 2017 actuarial evaluation, and (iii) decreasing the projected wage growth to 3.50% and the projected inflation rate to 2.75%.

Based on the multi-year CalSTRS Experience Analysis (spanning from July 1, 2015, through June 30, 2018) (the "2020 Experience Analysis"), on January 31, 2020, the STRS Board adopted a new set of actuarial assumptions that were first reflected in the STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2019 (the "2019 STRS Actuarial Valuation"). While no changes were made to the actuarial assumptions discussed above, which were established as a result of the 2017 Experience Analysis, certain demographic changes were made, including: (i) lowering the termination rates to reflect a continued trend of lower than expected teachers leaving their employment prior to retirement, and (ii) adopting changes to the retirement rates for both employees hire before the Implementation Date and after the Implementation Date to better reflect the anticipated impact of years of service on retirements. The 2019 STRS Actuarial Valuation continues using the Entry Age Normal Actuarial Cost Method.

The STRS Defined Benefit Program Actuarial Valuation, as of June 30, 2020 (the "2020 STRS Actuarial Valuation") reports that the unfunded actuarial obligation increased by $172 million since the 2019 STRS Actuarial Valuation and the funded ratio increased by 1.1% to 67.1% over such time period. The increase in the funded ratio is primarily due to salary increases less than assumed, additional State contributions, and contributions to pay down the unfunded actuarial obligation under the STRS Board's valuation policy.

According to the 2020 STRS Actuarial Valuation, the future revenues from contributions and appropriations for the STRS Defined Benefit Program are projected to be approximately sufficient to finance its obligations with a projected ending funded ratio in fiscal year ending June 30, 2046 of 99.6%, except for a small portion of the unfunded actuarial obligation related to service accrued on or after July 1, 2014 for member benefits adopted after 1990, for which AB 1469 provides no authority to the STRS Board to adjust rates to pay down that portion of the unfunded actuarial obligation. This finding reflects the scheduled contribution rate increases directed by statute, assumes additional increases in the scheduled contribution rates allowed under the current law will be made, and is based on the valuation assumptions and valuation policy adopted by the STRS Board, including a 7.00% investment rate of return assumption.

In the STRS 2020 Review of Funding Levels and Risks, STRS noted that COVID-19 has the potential to affect investment performance, the number of teachers working in California and the longevity of STRS members, which are the three main risks to long-term funding that STRS has been monitoring for the last few years. See also "DISTRICT FINANCIAL INFORMATION – Considerations Regarding COVID-19" herein. In the 2020 STRS Actuarial Report, the actuary reports that a potential decline in the number of teachers and a slower growth in total payroll constitute the largest risk facing employers with respect to STRS. For the 2020 STRS Actuarial Valuation, the number of teachers actively working dropped from 451,000 on June 30, 2019, to about 448,000 on June 30, 2020. This drop in the number of working teachers, combined with salary increases, resulted in the payroll increasing by approximately 2.8% between 2019 and 2020, below the assumed 3.5% annual payroll growth. The actuary notes that the assumed growth in the total payroll was a key component of the employer contribution rate calculated in the 2020 STRS Actuarial Valuation, and that a slower growth will require a higher employer contribution rate to be able to collect the same amount of contributions. The actuary notes that the number of active teachers could be impacted in the future by K-12 enrollment, as well as teacher retirements. Based on CDE reports, net enrollment in K-12 school districts decreased by 3% (160,000 students) in 2020-21, the largest drop in 20 years, and the Department of Finance projects enrollment will continue to decline in the State over the next decade. In addition, in the first half of the fiscal year, STRS has seen a 26% increase in the number of retirements, and while an increase in retirements would normally not impact long-term funding, decisions made by employers about whether or not to replace the teachers who have retired could impact STRS ability to reach full funding by 2046, especially if it leads to an overall reduction in the number of teachers working in the State and a reduction in total payroll.

In recent years, the PERS Board of Administration (the "PERS Board") has taken several steps, as described below, intended to reduce the amount of the unfunded accrued actuarial liability of its plans, including the Schools Pool.

On March 14, 2012, the PERS Board voted to lower the PERS' rate of expected price inflation and its investment rate of return (net of administrative expenses) (the "PERS Discount Rate") from 7.75% to 7.5%. On February 18, 2014, the PERS Board voted to keep the PERS Discount Rate unchanged at 7.5%. On November 17, 2015, the PERS Board approved a new funding risk mitigation policy to incrementally lower the PERS Discount Rate by establishing a mechanism whereby such rate is reduced by a minimum of 0.05% to a maximum of 0.25% in years when investment returns outperform the existing PERS Discount Rate by at least four percentage points. On December 21, 2016, the PERS Board voted to lower the PERS Discount Rate to 7.0% over a three year phase-in period in accordance with the following schedule: 7.375% for the June 30, 2017 actuarial valuation, 7.25% for the June 30, 2018 actuarial valuation and 7.00% for the June 30, 2019 actuarial valuation. The new discount rate went into effect July 1, 2017 for the State and July 1, 2018 for K-14 school districts and other public agencies. Lowering the PERS Discount Rate means employers that contract with PERS to administer their pension plans will see increases in their normal costs and unfunded actuarial liabilities. Active members hired after January 1, 2013, under the Reform Act (defined below) will also see their contribution rates rise. The PERS Funding Risk Mitigation Policy recently triggered an automatic decrease of 0.2% in the PERS Discount Rate due to the investment return in fiscal year 2020-21, lowering such rate to 6.8%.

On April 17, 2013, the PERS Board approved new actuarial policies aimed at returning PERS to fully-funded status within 30 years. The policies included a rate smoothing method with a 30-year fixed amortization period for gains and losses, a five-year increase of public agency contribution rates, including the contribution rate at the onset of such amortization period, and a five year reduction of public agency contribution rates at the end of such amortization period. The new actuarial policies were first included in the June 30, 2014 actuarial valuation and were implemented with respect the State, K-14 school districts and all other public agencies in fiscal year 2015-16.

Also, on February 20, 2014, the PERS Board approved new demographic assumptions reflecting (i) expected longer life spans of public agency employees and related increases in costs for the PERS system and (ii) trends of higher rates of retirement for certain public agency employee classes, including police officers and firefighters. The new actuarial assumptions were first reflected in the Schools Pool in the June 30, 2015 actuarial valuation. The increase in liability due to the new assumptions will be amortized over 20 years with increases phased in over five years, beginning with the contribution requirement for fiscal year 2016-17. The new demographic assumptions affect the State, K-14 school districts and all other public agencies.

The PERS Board is required to undertake an experience study every four years under its Actuarial Assumptions Policy and State law. As a result of the most recent experience study, on November 17, 2021 (the "2021 Experience Study"), the PERS Board approved new actuarial assumptions, including (i) lowering the inflation rate to 2.30% per year, (ii) increasing the assumed real wage inflation assumption to 0.5%, which results in a total wage inflation of 2.80%, (iii) increasing the payroll growth rate to 2.80%, and (iii) certain changes to demographic assumptions relating to modifications to the mortality rates, retirement rates, and disability rates (both work and non-work related), and rates of salary increases due to seniority and promotion. These actuarial assumptions will be incorporated into the actuarial valuation for fiscal year ending June 30, 2021 and will first impact contribution rates for school districts in fiscal year 2022-23. Based on the timing of the study, the member data used in the analysis, which runs through June 30, 2019, does not include the impacts of COVID-19. Preliminary analysis of the system experience since the beginning of the pandemic has shown demographic experience (e.g. retirements, deaths, etc.) did differ from the current actuarial assumptions in some areas, which will be more precisely quantified in future actuarial valuations. However, as of November 2021, PERS did not believe that the demographic impacts of COVID-19 would have a material impact on the system experience going forward.

On February 14, 2018, the PERS Board approved a new actuarial amortization policy with an effective date for actuarial valuations beginning on or after June 30, 2019, which includes (i) shortening the period over which actuarial gains and losses are amortized from 30 years to 20 years, (ii) requiring that amortization payments for all unfunded accrued liability bases established after the effective date be computed to remain a level dollar amount throughout the amortization period, (iii) removing the 5-year ramp-up and ramp-down on unfunded accrued liability bases attributable to assumptions changes and non-investment gains/losses established on or after the effective date and (iv) removing the 5-year ramp-down on investment gains/losses established after the effective date. While PERS expects that reducing the amortization period for certain sources of unfunded liability will increase future average funding ratios, provide faster recovery of funded status following market downturns, decrease expected cumulative contributions, and mitigate concerns over intergenerational equity, such changes may result in increases in future employer contribution rates.

The Schools Pool Actuarial Valuation as of June 30, 2020 (the "2020 PERS Actuarial Valuation"), reported that from June 30, 2019 to June 30, 2020 the funded ratio of the Schools Pool increased by 0.1% (from 68.5% to 68.6%), which was primarily due to the additional State contribution in July 2019 offset partially by the lower than expected investment return in fiscal year 2019-20. In addition, the 2020 PERS Actuarial Valuation reported that (i) the return on assets for fiscal year ending June 30, 2020, was approximately 4.7% reduced for administrative expenses, which was lower than the assumed return of 7.0%, leading to an investment experience loss, (ii) the overall demographic experience produced a nominal liability experience gain, and (iii) the normal cost declined slightly as the share of the active population of employees hired after the Implementation Date (defined below) continued to increase. On November 15, 2021, the PERS Board selected a new asset allocation mix through its periodic Asset Liability Management Study that will guide the fund's investment portfolio for the next four years, retained the current 6.8% discount rate and approved adding 5% leverage to increase diversification. The new asset allocation takes effect July 1, 2022 and will impact contribution rates for employers and employees hired after the Implementation Date beginning in fiscal year 2022-23. In January 2022, an addendum to the 2020 PERS Actuarial Valuation (the "2020 PERS Actuarial Valuation Addendum") was produced to provide additional information on projected future contribution rates that take into account information that was not available when the 2020 PERS Actuarial Valuation was initially released. The 2020 PERS Actuarial Valuation Addendum reports that the contribution rate for fiscal year 2022-23 is projected to be 25.4%, the contribution rate for fiscal year 2023-24 is projected to be 25.2%, the contribution rate for fiscal year 2024-25 is projected to be 24.6%, the contribution rate for fiscal year 2025-26 is projected to be 23.6%, and the contribution rate for fiscal year 2026-27 is projected to be 22.5%. The projected contribution rates in the 2020 PERS Actuarial Valuation Addendum reflect the actual investment performance through June 30, 2021, the anticipated decrease in normal cost due to new hires entering lower cost benefit tiers, as well as the demographic and economic assumptions adopted through the 2021 Experience Study, including an investment return of 6.8% per year beginning with fiscal year 2021-22. The projections assume that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits or funding will occur during the projection period.

The District can make no representations regarding the future program liabilities of STRS, or whether the District will be required to make additional contributions to STRS in the future above those amounts required under AB 1469. The District can also provide no assurances that the District's required contributions to PERS will not increase in the future.

California Public Employees' Pension Reform Act of 2013. On September 12, 2012, the Governor signed into law the California Public Employees' Pension Reform Act of 2013 (the "Reform Act"), which makes changes to both STRS and PERS, most substantially affecting new employees hired after January 1, 2013 (the "Implementation Date"). For STRS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor (the age factor is the percent of final compensation to which an employee is entitled for each year of service) from age 60 to 62 and increasing the eligibility of the maximum age factor of 2.4% from age 63 to 65. Similarly, for non-safety PERS participants hired after the Implementation Date, the Reform Act changes the normal retirement age by increasing the eligibility for the 2% age factor from age 55 to 62 and increases the eligibility requirement for the maximum age factor of 2.5% to age 67. Among the other changes to PERS and STRS, the Reform Act also: (i) requires all new participants enrolled in PERS and STRS after the Implementation Date to contribute at least 50% of the total annual normal cost of their pension benefit each year as determined by an actuary, (ii) requires STRS and PERS to determine the final compensation amount for employees based upon the highest annual compensation earnable averaged over a consecutive 36-month period as the basis for calculating retirement benefits for new participants enrolled after the Implementation Date (previously 12 months for STRS members who retire with 25 years of service), and (iii) caps "pensionable compensation" for new participants enrolled after the Implementation Date at 100% of the federal Social Security contribution (to be adjusted annually based on changes to the Consumer Price Index for all Urban Consumers) and benefit base for members participating in Social Security or 120% for members not participating in social security (to be adjusted annually based on changes to the Consumer Price Index for all Urban Consumers), while excluding previously allowed forms of compensation under the formula such as payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off.

GASB Statement Nos. 67 and 68. On June 25, 2012, GASB approved Statements Nos. 67 and 68 ("Statements") with respect to pension accounting and financial reporting standards for state and local governments and pension plans. The new Statements, No. 67 and No. 68, replace GASB Statement No. 27 and most of Statements No. 25 and No. 50. The changes impact the accounting treatment of pension plans in which state and local governments participate. Major changes include: (1) the inclusion of unfunded pension liabilities on the government's balance sheet (currently, such unfunded liabilities are typically included as notes to the government's financial statements); (2) more components of full pension costs being shown as expenses regardless of actual contribution levels; (3) lower actuarial discount rates being required to be used for underfunded plans in certain cases for purposes of the financial statements; (4) closed amortization periods for unfunded liabilities being required to be used for certain purposes of the financial statements; and (5) the difference between expected and actual investment returns being recognized over a closed five-year smoothing period. In addition, according to GASB, Statement No. 68 means that, for pensions within the scope of the Statement, a cost-sharing employer that does not have a special funding situation is required to recognize a net pension liability, deferred outflows of resources, deferred inflows of resources related to pensions and pension expense based on its proportionate share of the net pension liability for benefits provided through the pension plan. Because the accounting standards do not require changes in funding policies, the full extent of the effect of the new standards on the District is not known at this time. The reporting requirements for pension plans took effect for the fiscal year beginning July 1, 2013 and the reporting requirements for government employers, including the District, took effect for the fiscal year beginning July 1, 2014.

As of June 20, 2021, the District's share of the net pension liabilities for the STRS and PERS programs were reported as $364,571,000 and $145,701,000, respectively. See also "APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR 2020-21 – Note 8" and "—Note 9" attached hereto.

Other Post-employment Benefits

Benefits Plan. The District administers a single-employer defined benefit health care plan (the "Plan") pursuant to which the District provides medical insurance benefits (collectively, the "Post-Employment Benefits") to certain retirees of the District. Currently, eligible retirees receive benefits that are paid 100% by the District. District teachers qualify for benefits after reaching age 55 with at least five years of service to the District, age 50 with 30 years of service (if a member prior to January 1, 2013) or approved disability retirement with five years of service to the District. CalPERS employees qualify for benefits after attaining age 50 (or 52, if a member of CalPERS on or after January 1, 2013) with five years of State or public agency service, or approved disability. The Board retains the authority to establish or amend the terms offered by the Plan.

The District funds the Plan on a "pay-as-you-go" basis to cover cost of insurance premiums for current retirees, together with annual contributions to the OPEB Trust (defined herein) to begin funding its accrued liability for Post-Employment Benefits. For fiscal years 2018-19 through 2020-21, the District's contributions to the Plan were $________, $________ and $________, respectively. For fiscal year 2021-22, the District estimates a contribution of $________ to the Plan.

The District has established an irrevocable, GASB-qualifying trust (the "OPEB Trust") administered by CalPERS to begin funding its accrued liability for Post-Employment Benefits. As of ___________, 2022, the balance in the OPEB Trust was $__________.

Accrued Liability. Pursuant to *Governmental Accounting Standards Board Statement #74, Financial Reporting for Postemployment Benefit Plans Other Than Pensions* ("GASB 74") and *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB 75"), the District has commissioned and received an actuarial study of its liability with respect to the Post-Employment Benefits. The requirements of GASB 74 and 75, as further discussed below, include biennial actuarial valuations for all plans. The District's most recent actuarial study, dated as of July 1, 2019 (the "Study"), calculated, among other things, the Total OPEB Liability (the "TOL"), Fiduciary Net Position ("FNP") and Net OPEB Liability ("NOL") of the District with respect to the Post-Employment Benefits, pursuant to GASB 75. The TOL is the amount of the actuarial present value of projected benefits payments attributable to employees' past service based on the actuarial cost method used. The FNP are the net assets (or liability) of any qualifying irrevocable trust or equivalent arrangement. The NOL is TOL minus the value of any trust assets. As of the June 30, 2020 valuation date, the District's TOL was $654,240,872, the FNP was $86,333,843 and the NOL was $567,907,029.

GASB Statement Nos. 74 and 75. On June 2, 2015, GASB approved Statements Nos. 74 and 75 with respect to pension accounting and financial reporting standards for public sector post-retirement benefit programs and the employers that sponsor them. GASB 74 replaces GASB Statements No. 43 and 57 and GASB 75 replaces GASB Statement No. 45.

Most of GASB 74 applies to plans administered through trusts, contributions in which contributions are irrevocable such that trust assets are dedicated to providing other post-employment benefits to plan members and are legally protected from creditors. GASB 74 and 75 will require a liability for post-employment obligations, the NOL, to be recognized on the balance sheet of the plan and the participating employer's financial statements. In addition, an Other Post-Employment Benefit expense will be recognized in the income statement of the participating employers. In the notes to its financial statements, employers providing other post-employment benefits will also have to include information regarding the year-to-year change in the NOL and a sensitivity analysis of the NOL to changes in the discount rate and healthcare trend rate. The required supplementary information will also be required to show a 10-year schedule of the plan's NOL reconciliation and related ratios, and any actuarially determined contributions and investment returns, if any.

Under GASB 74, the measurement date must be the same as the plan's fiscal year end, but the actuarial valuation date may be any date up to 24 months prior to the measurement date. For the TOL, if the valuation date is before the measurement date, the results must be projected forward from the valuation date to the measurement date using standard actuarial roll-forward techniques. For plans that are unfunded or have assets insufficient to cover the projected benefit payments, a discount rate reflecting a 20-year tax-exempt municipal bond yield or index rate must be used. For plans with assets that meet GASB 74 requirements, a projection of the benefit payments and future FNP is performed based on the funding policy and assumptions of the plan, along with the methodology specified in GASB 74.

GASB 74 had an effective date for plan fiscal years beginning after June 15, 2016 and GASB 75 became effective for employer fiscal years beginning after June 15, 2017. See "APPENDIX B – AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR 2020-21 – Note 10" attached hereto.

Risk Management

The District is exposed to various risks of loss related to property, general liability, workers' compensation, cyber intrusions and employee benefits. These risks are mitigated through a combination of commercial insurance, self-insurance, and participation in certain public entity risk pools, as described below.

The District currently participates in a joint powers agreement with Schools Insurance Authority ("SIA") for excess general liability, property and workers compensation coverage. SIA enters into insurance agreements for coverage above certain self-insured retention lawyers, whereby it cedes various amounts of risk to other insurance companies. 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 pays a premium to SIA for excess coverage, and shares in SIA's deficits and surpluses in proportion to its participation therein. As such, SIA is not a component unit of the District for financial reporting purposes.

District Debt Structure

Short-Term Debt. [TO COME].

Long-Term Debt. A schedule of changes in long-term debt for the year ended June 30, 2021 is show below.

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Debt:				
General Obligation Bonds	$465,127,966	--	$28,705,000	$436,422,966
Accreted Interest	20,661,016	$2,208,384	--	22,869,400
Lease Revenue Bonds	60,550,000	--	2,695,000	57,855,000
Premium on Issuance	33,031,114	--	2,530,870	30,500,244
Other Long-Term Liabilities:				
Net Pension Liability	551,057,000	--	785,000	510,272,000
Net OPEB Liability	567,907,029	--	250,168,760	317,738,269
Compensated Absences	4,970,473	358,390	--	5,328,863
Total	$1,663,304,598	$2,566,774	$284,884,630	$1,380,986,742

Source: Sacramento City Unified School District.

Lease Revenue Bonds. On February 4, 2014, the Sacramento City Schools Joint Powers Financing Authority (the "Authority") issued $44,825,000 of its Lease Revenue Refunding Bonds, 2014 Series A, and $29,460,000 of its Lease Revenue Refunding Bonds, 2014 Series B, (collectively, the "Lease Revenue Bonds"), to prepay certain outstanding certificates of participation of the District. The Lease Revenue Bonds are secured by certain base rental payments and additional payments to be made by the District pursuant to certain facility sublease agreements by and between the District and the Authority. Future payments in connection with the Lease Revenue Bonds are shown in the table below:

Year Ending June 30	Series A Lease Revenue Bonds	Series B Lease Revenue Bonds	Total Lease Payments

General Obligation Bonds. The District has previously issued general obligation bonds pursuant to several voter-approved authorizations, as well as refunding general obligation bonds to refinance portions of outstanding bonded indebtedness. The following table summarizes the outstanding general obligation bond issuances by the District.

Issuance	**Initial Principal Amount**	**Principal Outstanding**[1]	**Date of Delivery**
2002 Authorization (Measure I)			
Series 2007	$79,585,000		6/30/2011
2012 Authorizations (Measures Q and R)			
2013 Series A (Measures Q and R)[2]	30,000,000		7/16/2013
2013 Series B (Measures Q and R)[2][3]	40,000,000		7/16/2013
2015 Series C (Measure Q)	90,000,000		6/14/2015
2016 Series D (Measure Q)	14,000,000		6/8/2015
2017 Series E (Measure Q)	112,000,000		5/25/2017
2017 Series C (Measure R)	10,000,000		5/25/2017
2018 Series F (Measure Q)	10,000,000		7/25/2018
2019 Series D (Measure R)	30,000,000		12/12/2019
2021 Series G (Measure Q)	77,100,000		7/8/2021
Refunding Issuances			
2012 Refunding Bonds	113,245,000		6/14/2012
2014 Refunding Bonds	44,535,000		1/30/2014
2015 Refunding Bonds	32,740,000		1/28/2015
2021 Refunding Bonds	33,355,000		7/8/2021

(1) As of ________, 2022
(2) Composite issues that allocated portions of the initial principal amount amongst two outstanding bond authorizations.
(3) Designated as federally-taxable "Qualified School Construction Bonds" pursuant to an irrevocable election by the District to have Sections 54AA and Section 54AA(g) of the Code apply thereto. The District expects to receive a federal subsidy equal to a portion of the debt service due on the Bonds. See following page for additional information.

The following tables show the debt service schedules for all of the District's prior outstanding general obligation bonded debt (assuming no optional redemptions). For a combined debt service schedule including the Bonds, see "THE BONDS – Annual Debt Service" herein.

ANNUAL GENERAL OBLIGATION BOND DEBT SERVICE (MEASURES I, Q AND R)
Sacramento City Unified School District

Year Ending Aug. 1	2002 Series 2007[1]	2013 Series A[2]	2013 Series B[2][3]	2015 Series C[2]	2016 Series D[2]	2017 Series E[2]	2017 Series C[2]	2018 Series F[2]	2019 Series D[2]	2021 Series G[2]
2022										
2023										
2024										
2025										
2026										
2027										
2028										
2029										
2030										
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2040										
2041										
2042										
2043										
2044										
2045										
2046										
2047										
2048										
2049										
Total										

(1) Interest payable on January 1 and July of each year. Principal payable on July 1 of each year.
(2) Interest payable on February 1 and August 1 of each year. Principal payable on August 1 of each year.
(3) Represents gross debt service thereon. The 2013 Series B Bonds were designated as federally-taxable "Build America Bonds" pursuant to an irrevocable election by the District to have Sections 54AA and Section 54AA(g) of the Code apply thereto. The District expects to receive cash subsidy payments ("Subsidy Payments") from the United States Department of the Treasury equal to a portion of the interest payable on such bonds on or about each respective semi-annual interest payment date. Such Subsidy Payments are required to be deposited, as and when received, in the respective interest and sinking funds for such bonds, to be used as a credit against future debt service thereon. Subsidy Payments are subject to reduction (each, a "Sequestration Reduction") pursuant to the federal Balanced Budget and Emergency Deficit Control Act of 1985, as amended. In the absence of action by the United States Congress, the rate of the Sequestration Reduction is subject to change in the following federal fiscal year. The District cannot predict whether or how subsequent sequestration actions may affect Subsidy Payments currently scheduled for receipt in future federal fiscal years. However, notwithstanding any such reduction, the County is empowered to levy an *ad valorem* property tax sufficient to pay principal of and interest on such bonds.

ANNUAL GENERAL OBLIGATION REFUNDING BOND DEBT SERVICE*[(1)]
Sacramento City Unified School District

Year Ending Aug. 1	2014 Refunding[(2)]	2015 Refunding[(2)]	2021 Refunding[(3)]	The Bonds
2021				
2022				
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				

* Preliminary, subject to change.
(1) Does not include debt service on the Refunded Bonds.
(2) Interest payable on January 1 and July of each year. Principal payable on July 1 of each year.
(3) Interest payable on February 1 and August 1 of each year. Principal payable on August 1 of each year.

TAX MATTERS

In the opinion of Stradling Yocca Carlson & Rauth, a Professional Corporation, San Francisco, California ("Bond Counsel"), under existing statutes, regulations, rulings and judicial decisions, and assuming the accuracy of certain representations and compliance with certain covenants and requirements described herein, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals. In the further opinion of Bond Counsel, interest on the Bonds is exempt from State of California personal income tax.

The difference between the issue price of a Bond (the first price at which a substantial amount of the Bonds of the same series and maturity is to be sold to the public) and the stated redemption price at maturity with respect to such Bond (to the extent that the redemption price is greater than the issue price) constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Bond Owner before receipt of cash attributable to such excludable income. The amount of original issue discount deemed received by the Bond Owner will increase the Bond Owner's basis in the Bond. In the opinion of Bond Counsel, the amount of original issue discount that accrues to the owner of the Bond is excluded from the gross income of such owner for federal income tax purposes, is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals, and is exempt from State of California personal income tax.

Bond Counsel's opinion as to the exclusion from gross income of interest (and original issue discount) on the Bonds is based upon certain representations of fact and certifications made by the District and others and is subject to the condition that the District complies with all requirements of the Internal Revenue Code of 1986, as amended (the "Code"), that must be satisfied subsequent to the issuance of the Bonds to assure that interest (and original issue discount) on the Bonds will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause the interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The District has covenanted to comply with all such requirements.

The amount by which a Bond Owner's original basis for determining loss on sale or exchange in the applicable Bond (generally, the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium, which must be amortized under Section 171 of the Code; such amortizable Bond premium reduces the Bond Owner's basis in the applicable Bond (and the amount of tax-exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Bond Owner realizing a taxable gain when a Bond is sold by the Owner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the Owner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable Bond premium.

The Internal Revenue Service (the "IRS") has initiated an expanded program for the auditing of tax-exempt bond issues, including both random and targeted audits. It is possible that the Bonds will be selected for audit by the IRS. It is also possible that the market value of the Bonds might be affected as a result of such an audit of the Bonds (or by an audit of similar bonds). No assurance can be given that in the course of an audit, as a result of an audit, or otherwise, Congress or the IRS might not change the Code (or interpretation thereof) subsequent to the issuance of the Bonds to the extent that it adversely affects the exclusion from gross income of interest on the Bonds or their market value.

SUBSEQUENT TO THE ISSUANCE OF THE BONDS, THERE MIGHT BE FEDERAL, STATE OR LOCAL STATUTORY CHANGES (OR JUDICIAL OR REGULATORY INTERPRETATIONS OF FEDERAL, STATE OR LOCAL LAW) THAT AFFECT THE FEDERAL, STATE OR LOCAL TAX TREATMENT OF THE INTEREST ON THE BONDS OR THE MARKET VALUE OF THE BONDS. PROPOSED LEGISLATIVE CHANGES OR OTHER CHANGES WHICH MIGHT BE INTRODUCED IN CONGRESS COULD ADVERSELY AFFECT THE MARKET VALUE OR LIQUIDITY OF THE BONDS. IT IS POSSIBLE THAT LEGISLATIVE CHANGES WILL BE INTRODUCED WHICH, IF ENACTED, WOULD RESULT IN ADDITIONAL FEDERAL INCOME OR STATE INCOME TAX BEING IMPOSED ON OWNERS OF TAX-EXEMPT STATE OR LOCAL OBLIGATIONS, SUCH AS THE BONDS. NO ASSURANCE CAN BE GIVEN THAT, SUBSEQUENT TO THE ISSUANCE OF THE BONDS, SUCH CHANGES (OR OTHER CHANGES) WILL NOT BE INTRODUCED OR ENACTED OR INTERPRETATIONS WILL NOT OCCUR. BEFORE PURCHASING ANY OF THE BONDS, ALL POTENTIAL PURCHASERS SHOULD CONSULT THEIR TAX ADVISORS REGARDING POSSIBLE STATUTORY CHANGES OR JUDICIAL OR REGULATORY CHANGES OR INTERPRETATIONS, AND THEIR COLLATERAL TAX CONSEQUENCES RELATING TO THE BONDS.

Bond Counsel's opinions may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date hereof. Bond Counsel has not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. The District Resolution and the Tax Certificate relating to the Bonds permit certain actions to be taken or to be omitted if a favorable opinion of Bond Counsel is provided with respect thereto. Bond Counsel expresses no opinion as to the effect on the exclusion from gross income of interest (and original issue discount) on the Bonds for federal income tax purposes with respect to any Bond if any such action is taken or omitted based upon the advice of counsel other than Stradling Yocca Carlson & Rauth.

Although Bond Counsel has rendered an opinion that interest (and original issue discount) on the Bonds is excluded from gross income for federal income tax purposes provided that the District continues to comply with certain requirements of the Code, the ownership of the Bonds and the accrual or receipt of interest (and original issue discount) with respect to the Bonds may otherwise affect the tax liability of certain persons. Bond Counsel expresses no opinion regarding any such tax consequences. Accordingly, before purchasing any of the Bonds, all potential purchasers should consult their tax advisors with respect to collateral tax consequences relating to the Bonds.

A copy of the proposed form of opinion of Bond Counsel for the Bonds is attached hereto as APPENDIX A.

LIMITATION ON REMEDIES; BANKRUPTCY

General

State law contains certain safeguards to protect the financial solvency of school districts. See "DISTRICT FINANCIAL INFORMATION – State Funding of Education" herein. If the safeguards are not successful in preventing a school district from becoming insolvent, the State Superintendent, operating through an administrator appointed thereby, may be authorized under State law to file a petition under Chapter 9 of the United States Bankruptcy Code (the "Bankruptcy Code") on behalf of the school district for the adjustment of its debts, assuming that the school district meets certain other requirements contained in the Bankruptcy Code necessary for filing such a petition. School districts are not themselves authorized to file a bankruptcy proceeding, and they are not subject to involuntary bankruptcy.

Bankruptcy courts are courts of equity and as such have broad discretionary powers. If the District were to become the debtor in a proceeding under Chapter 9 of the Bankruptcy Code, the automatic stay provisions of Bankruptcy Code Sections 362 and 922 generally would prohibit creditors from taking any action to collect amounts due from the District or to enforce any obligation of the District related to such amounts due, without consent of the District or authorization of the bankruptcy court (although such stays would not operate to block creditor application of pledged special revenues to payment of indebtedness secured by such revenues). In addition, as part of its plan of adjustment in a chapter 9 bankruptcy case, the District may be able to alter the priority, interest rate, principal amount, payment terms, collateral, maturity dates, payment sources, covenants (including tax-related covenants), and other terms or provisions of the Bonds and other transaction documents related to the Bonds, as long as the bankruptcy court determines that the alterations are fair and equitable. There also may be other possible effects of a bankruptcy of the District that could result in delays or reductions in payments on the Bonds. Moreover, regardless of any specific adverse determinations in any District bankruptcy proceeding, the fact of a District bankruptcy proceeding could have an adverse effect on the liquidity and market price of the Bonds.

Statutory Lien

Pursuant to Government Code Section 53515, the Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the tax, and such lien automatically arises, without the need for any action or authorization by the local agency or its governing board, and is valid and binding from the time the Bonds are executed and delivered. See "THE BONDS – Statutory Lien" herein. Although a statutory lien would not be automatically terminated by the filing of a Chapter 9 bankruptcy petition by the District, the automatic stay provisions of the Bankruptcy Code would apply and payments that become due and owing on the Bonds during the pendency of the Chapter 9 proceeding could be delayed, unless the Bonds are determined to be secured by a pledge of "special revenues" within the meaning of the Bankruptcy Code and the pledged *ad valorem* property taxes are applied to pay the Bonds in a manner consistent with the Bankruptcy Code.

Special Revenues

If the *ad valorem* property tax revenues that are pledged to the payment of the Bonds are determined to be "special revenues" within the meaning of the Bankruptcy Code, then the application in a manner consistent with the Bankruptcy Code of the pledged *ad valorem* revenues should not be subject to the automatic stay. "Special revenues" are defined to include, among others, taxes specifically levied to finance one or more projects or systems of the debtor, but excluding receipts from general property, sales, or income taxes levied to finance the general purposes of the debtor. State law prohibits the use of the tax proceeds for any purpose other than payment of the Bonds and the Bond proceeds can only be used to finance or refinance the acquisition or improvement of real property and other capital expenditures included in the proposition, so such tax revenues appear to fit the definition of special revenues. However, there is no binding judicial precedent dealing with the treatment in bankruptcy proceedings of *ad valorem* property tax revenues collected for the payments of bonds in California, so no assurance can be given that a bankruptcy court would not hold otherwise.

Possession of Tax Revenues; Remedies

The County on behalf of the District is expected to be in possession of the annual *ad valorem* property taxes and certain funds to repay the Bonds and may invest these funds in the County's pooled investment fund, as described in "THE BONDS – Application and Investment of Bond Proceeds" herein and "APPENDIX E – SACRAMENTO COUNTY TREASURY POOL" attached hereto. If the County goes into bankruptcy and has possession of tax revenues (whether collected before or after commencement of the bankruptcy), and if the County does not voluntarily pay such tax revenues to the owners of the Bonds, it is not entirely clear what procedures the owners of the Bonds would have to follow to attempt to obtain possession of such tax revenues, how much time it would take for such procedures to be completed, or whether such procedures would ultimately be successful. Further, should those investments suffer any losses, there may be delays or reductions in payments on the Bonds.

Opinion of Bond Counsel Qualified by Reference to Bankruptcy, Insolvency and Other Laws Relating to or Affecting Creditor's Rights

The proposed form of the approving opinion of Bond Counsel attached hereto as APPENDIX A is qualified by reference to bankruptcy, insolvency and other laws relating to or affecting creditor's rights. Bankruptcy proceedings, if initiated, could subject the owners of the Bonds to judicial discretion and interpretation of their rights in bankruptcy or otherwise, and consequently may entail risks of delay, limitation, or modification of their rights

LEGAL MATTERS

Legality for Investment in California

Under provisions of the State Financial Code, the Bonds are legal investments for commercial banks in the State to the extent that the Bonds, in the informed opinion of the bank, are prudent for the investment of funds of depositors, and, under provisions of the Government Code, are eligible for security for deposits of public moneys in the State.

Enhanced Reporting Requirements

Under Section 6049 of the Internal Revenue Code of 1986, as amended by Tax Increase Prevention and Reconciliation Act of 2005 ("TIPRA"), interest paid on tax-exempt obligations will be subject to information reporting in a manner similar to interest paid on taxable obligations. The effective date for this provision is for interest paid after December 31, 2005, regardless of when the tax-exempt obligations were issued. The purpose of this change was to assist in relevant information gathering for the IRS relating to other applicable tax provisions. TIPRA provides that backup withholding may apply to such interest payments made after March 31, 2007 to any bondholder who fails to file an accurate Form W-9 or who meets certain other criteria. The information reporting and backup withholding requirements of TIPRA do not affect the excludability of such interest from gross income for federal income tax purposes.

Escrow Verification

Upon delivery of the Bonds, the Verification Agent will deliver a report on the mathematical accuracy of certain computations based upon certain information and assertions provided to them by the Underwriters relating to the adequacy of funds on deposit in the Escrow Fund to pay the redemption price of and interest on the Refunded Bonds.

Continuing Disclosure

Current Undertaking. Pursuant to the Continuing Disclosure Certificate, the District has covenanted for the benefit of the Owners and Beneficial Owners of the Bonds to provide certain financial information and operating data relating to the District (the "Annual Report") by not later than nine months following the end of the District's fiscal year (which currently ends June 30), commencing with the report for the 2021-22 Fiscal Year, and to provide notices of the occurrence of certain listed events. The Annual Report and notices of listed events will be filed by the District in accordance with the requirements of the

Rule. The specific nature of the information to be contained in the Annual Report or the notices of listed events is included in "APPENDIX D – FORM OF CONTINUING DISCLOSURE CERTIFICATE" attached hereto. These covenants have been made in order to assist the Underwriters in complying with the Rule.

Prior Undertakings. [TO COME].

Litigation

No litigation is pending or threatened concerning the validity of the Bonds, and a certificate to that effect will be furnished to purchasers at the time of the original delivery of the Bonds. The District is not aware of any litigation pending or threatened questioning the political existence of the District or contesting the District's ability to receive *ad valorem* property taxes or to collect other revenues or contesting the District's ability to issue and retire the Bonds.

Financial Statements

The financial statements with supplemental information for the year ended June 30, 2021, the independent auditor's report of the District, and the related statements of activities and of cash flows for the year then ended, and the report dated January 27, 2022 of Crowe LLP, the Auditor, are included in this Official Statement as APPENDIX B. In connection with the inclusion of the financial statements and the report of the Auditor thereon in APPENDIX B to this Official Statement, the District did not request the Auditor to, and the Auditor has not undertaken to, update its report or to take any action intended or likely to elicit information concerning the accuracy, completeness or fairness of the statements made in this Official Statement, and no opinion is expressed by the Auditor with respect to any event subsequent to the date of its report.

Legal Opinion

The legal opinion of Bond Counsel, approving the validity of the Bonds, will be supplied to the original purchasers of the Bonds without cost. A copy of the proposed form of such legal opinion is attached to this Official Statement as APPENDIX A.

MISCELLANEOUS

Ratings

The Bonds are expected to be assigned a rating of "__" by S&P, based upon the issuance of the Policy by the Insurer at the time the Bonds are delivered. [Moody's][S&P] has also assigned an underlying rating of "___" to the Bonds. Such ratings reflects only the views of the rating agencies and any desired explanation of the significance of such rating should be obtained therefrom. There is no assurance such ratings will continue for any given period of time or that such ratings will not be revised downward or withdrawn entirely by the rating agencies, if in the judgment of the rating agencies, circumstances so warrant. Any such downward revision or withdrawal of such ratings may have an adverse effect on the market price for the Bonds.

Generally, rating agencies base their ratings on information and materials furnished to them (which may include information and material from the District which is not included in this Official Statement) and on investigations, studies and assumptions by the rating agencies.

The District has covenanted in a Continuing Disclosure Certificate to file notices of any ratings changes on the Bonds. See the caption "LEGAL MATTERS – Continuing Disclosure" above and "APPENDIX C – FORM OF CONTINUING DISCLOSURE CERTIFICATE" attached hereto. Notwithstanding such covenant, information relating to ratings changes on the Bonds may be publicly available from S&P and Moody's prior to such information being provided to the District and prior to the date the District is obligated to file a notice of rating change pursuant to the Rule. Purchasers of the Bonds are directed to S&P and Moody's, their websites and official media outlets for the most current ratings changes with respect to the Bonds after the initial issuance thereof.

Considerations Regarding Bond Insurance

Concurrently with issuance of the Bonds, the Insurer will issue the Policy for the Bonds. The Policy unconditionally guarantees the payment of the principal of and interest on the Bonds that has become due for payment but that is unpaid. See "THE BONDS – Bond Insurance" and "APPENDIX F – SPECIMEN MUNICIPAL BOND INSURANCE POLICY" attached hereto.

In the event of a default in the payment of principal or interest on the Bonds, when all or some becomes due, any Owner of a Bond may have a claim under the Policy. The Policy would not insure against redemption premium, if any, with respect to the Bonds. In the event that the Insurer is unable to make payment of principal or interest on Bonds as such payments become due under the Policy, the Bonds will be payable solely as otherwise described herein. In the event that the Insurer becomes obligated to make payments on the Bonds, no assurance can be given that such event would not adversely affect the market price of the Bonds or the marketability (liquidity) of the Bonds.

Neither the District nor the Underwriters will make an independent investigation of the claims paying ability of the Insurer, and no assurance or representation regarding the financial strength or projected financial strength thereof is being made by the District, the Municipal Advisor or the Underwriters in this Official Statement. Therefore, when making an investment decision with respect to the Bonds, potential investors should carefully consider the ability of the District to pay principal and interest on the Bonds, assuming that the Policy is not available, and the claims-paying ability of the Insurer through final maturity of the Bonds.

Underwriting

[Senior Underwriter], on behalf of its self and [Co-Manager] (collectively, the "Underwriters") has agreed, pursuant to a bond purchase agreement relating to the Bonds, to purchase all of the Bonds for a price of $__________, which is equal to the initial principal amount of the Bonds of $__________, plus original issue premium of $__________, less $__________ of underwriting discount.

The purchase agreement relating to the Bonds provide that the Underwriters will purchase all of the Bonds if any are purchased, the obligation to make such purchases being subject to certain terms and conditions set forth in such purchase agreement, the approval of certain legal matters by Bond Counsel and certain other conditions. The initial offering prices stated on the inside cover of this Official Statement may be changed from time to time by the Underwriters. The Underwriters may offer and sell Bonds to certain dealers and others at prices lower than such initial offering prices.

ADDITIONAL INFORMATION

The purpose of this Official Statement is to supply information to prospective buyers of the Bonds. Quotations from and summaries and explanations of the Bonds, the Resolution providing for issuance of the Bonds, and the constitutional provisions, statutes and other documents referenced herein, do not purport to be complete, and reference is made to said documents, constitutional provisions and statutes for full and complete statements of their provisions.

All data contained herein has been taken or constructed from District records. Appropriate District officials, acting in their official capacities, have reviewed this Official Statement and have determined that, as of the date hereof, the information contained herein is, to the best of their knowledge and belief, true and correct in all material respects and does not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made herein, in light of the circumstances under which they were made, not misleading. This Official Statement has been approved by the District.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: ____________________________________

Jorge A. Aguilar
Superintendent

APPENDIX A

FORM OF OPINION OF BOND COUNSEL FOR THE BONDS

Upon issuance and delivery of the Bonds, Stradling Yocca Carlson & Rauth, Bond Counsel, proposes to render its final approving opinion with respect thereto substantially in the following form:

__________, 2022

Board of Trustees
Sacramento City Unified School District

Members of the Board of Trustees:

We have examined a certified copy of the record of the proceedings relative to the issuance and sale of $___________ Sacramento City Unified School District (Sacramento County, California) 2022 General Obligation Refunding Bonds (the "Bonds"). As to questions of fact material to our opinion, we have relied upon the certified proceedings and other certifications of public officials furnished to us without undertaking to verify the same by independent investigation.

Based on our examination as bond counsel of existing law, certified copies of such legal proceedings and such other proofs as we deem necessary to render this opinion, we are of the opinion, as of the date hereof and under existing law, that:

1. Such proceedings and proofs show lawful authority for the issuance and sale of the Bonds pursuant to Articles 9 and 11 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code, and a resolution (the "Resolution") of the Board of Education of the El Monte City School District (the "District") adopted on April 7, 2022.

2. The Bonds constitute valid and binding general obligations of the District, payable as to both principal and interest from the proceeds of a levy of *ad valorem* property taxes on all property subject to such taxes in the District, which taxes are unlimited as to rate or amount.

3. Under existing statutes, regulations, rulings and judicial decisions, interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the federal alternative minimum tax imposed on individuals.

4. Interest on the Bonds is exempt from State of California personal income tax.

5. The excess of the stated redemption price at maturity of a Bond over the issue price of a Bond (the first price at which a substantial amount of the Bonds of a maturity is to be sold to the public) and the stated redemption price at maturity with respect to such Bonds constitutes original issue discount. Original issue discount accrues under a constant yield method, and original issue discount will accrue to a Bondowner before receipt of cash attributable to such excludable income. The amount of original issue discount deemed received by a Bondowner will increase the Bondowner's basis in the applicable Bond. Original issue discount that accrues to the Bondowner is excluded from the gross income of such owner for federal income tax purposes, is not an item of tax preference for purposes of the federal alternative

minimum tax imposed on individuals, and is exempt from State of California personal income tax.

6. The amount by which a Bondowner's original basis for determining gain or loss on sale or exchange of the applicable Bond (generally, the purchase price) exceeds the amount payable on maturity (or on an earlier call date) constitutes amortizable Bond premium, which must be amortized under Section 171 of the Internal Revenue Code of 1986, as amended (the "Code"); such amortizable Bond premium reduces the Bondowner's basis in the applicable Bond (and the amount of tax-exempt interest received), and is not deductible for federal income tax purposes. The basis reduction as a result of the amortization of Bond premium may result in a Bondowner realizing a taxable gain when a Bond is sold by the Bondowner for an amount equal to or less (under certain circumstances) than the original cost of the Bond to the Bondowner. Purchasers of the Bonds should consult their own tax advisors as to the treatment, computation and collateral consequences of amortizable Bond premium.

The opinions expressed herein may be affected by actions taken (or not taken) or events occurring (or not occurring) after the date hereof. We have not undertaken to determine, or to inform any person, whether any such actions or events are taken or do occur. The Resolution and the Tax Certificate relating to the Bonds permit certain actions to be taken or to be omitted if a favorable opinion of Bond Counsel is provided with respect thereto. No opinion is expressed herein as to the effect on the exclusion from gross income of interest (and original issue discount) for federal income tax purposes with respect to any Bond if any such action is taken or omitted based upon the advice of counsel other than ourselves. Other than expressly stated herein, we express no opinion regarding tax consequences with respect to the Bonds.

The opinions expressed herein as to the exclusion from gross income of interest (and original issue discount) on the Bonds are based upon certain representations of fact and certifications made by the District and others and are subject to the condition that the District complies with all requirements of the Code, that must be satisfied subsequent to the issuance of the Bonds to assure that such interest (and original issue discount) will not become includable in gross income for federal income tax purposes. Failure to comply with such requirements of the Code might cause interest (and original issue discount) on the Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Bonds. The District has covenanted to comply with all such requirements.

It is possible that subsequent to the issuance of the Bonds there might be federal, state, or local statutory changes (or judicial or regulatory interpretations of federal, state, or local law) that affect the federal, state, or local tax treatment of the Bonds or the market value of the Bonds. No assurance can be given that subsequent to the issuance of the Bonds such changes or interpretations will not occur.

The rights of the owners of the Bonds and the enforceability thereof may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable and their enforcement may also be subject to the exercise of judicial discretion in appropriate cases and by the limitations on legal remedies against public agencies in the State of California.

Respectfully submitted,

Stradling Yocca Carlson & Rauth

APPENDIX B

AUDITED FINANCIAL STATEMENTS OF THE DISTRICT
FOR FISCAL YEAR 2020-21

APPENDIX C

FORM OF CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Sacramento City Unified School District (the "District") in connection with the issuance of the District's 2022 General Obligation Refunding Bonds (collectively, the "Bonds"). The Bonds are being issued pursuant to a resolution of the Board of Education of the District adopted on April 7, 2022 (the "Resolution"). The District covenants and agrees as follows:

SECTION 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the Holders and Beneficial Owners of the Bonds and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5).

SECTION 2. Definitions. In addition to the definitions set forth in the Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the District pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Beneficial Owner" shall mean any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

"Dissemination Agent" shall mean initially Dale Scott & Company, Inc., or any successor Dissemination Agent designated in writing by the District (which may be the District) and which has filed with the District a written acceptance of such designation.

"Financial Obligation" means: (a) a debt obligation; (b) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b). The term "Financial Obligation" does not include municipal securities as to which a final official statement has been provided to the Repository consistent with the Rule.

"Holders" shall mean registered owners of the Bonds.

"Listed Events" shall mean any of the events listed in Section 5(a) and 5(b) of this Disclosure Certificate.

"Participating Underwriters" shall mean any of the original underwriters of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"Repository" shall mean the Municipal Securities Rulemaking Board, which can be found at http://emma.msrb.org/, or any other repository of disclosure information that may be designated by the Securities and Exchange Commission as such for purposes of the Rule in the future.

"Rule" shall mean Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

"State" shall mean the State of California.

SECTION 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to, not later than nine months after the end of the District's fiscal year (presently ending June 30), commencing with the report for the 2021-22 Fiscal Year, provide to the Repository an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as provided in Section 4 of this Disclosure Certificate; *provided* that the audited financial statements of the District may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(d).

(b) Not later than 30 days (nor more than 60 days) prior to said date the Dissemination Agent shall give notice to the District that the Annual Report shall be required to be filed in accordance with the terms of this Disclosure Certificate. Not later than 15 Business Days prior to said date, the District shall provide the Annual Report in a format suitable for reporting to the Repository to the Dissemination Agent (if other than the District). If the District is unable to provide to the Repository an Annual Report by the date required in subsection (a), the District shall, in a timely manner, send a notice to the Repository in substantially the form attached as Exhibit A with a copy to the Dissemination Agent. The Dissemination Agent shall not be required to file a Notice to Repository of Failure to File an Annual Report.

(c) The Dissemination Agent shall file a report with the District stating it has filed the Annual Report in accordance with its obligations hereunder, stating the date it was provided.

SECTION 4. Content and Form of Annual Reports.

(a) The District's Annual Report shall contain or include by reference the following:

1. The audited financial statements of the District for the fiscal year, prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

2. Material financial information and operating data with respect to the District of the type included in the Official Statement in the following categories (to the extent not included in the District's audited financial statements):

(A) State funding received by the District for the last completed fiscal year;

(B) Average daily attendance of the District for the last completed fiscal year;

(C) Outstanding District indebtedness;

(D) Summary financial information on revenues, expenditures and fund balances for the District's general fund reflecting adopted budget for the current fiscal year;

(E) Total assessed valuation of taxable property within the District, for the current fiscal year;

(F) Secured tax charges and delinquencies for *ad valorem* property tax levies for the District's outstanding bonded indebtedness, for the most recently completed fiscal year; and

(G) Assessed valuation of taxable property for the top twenty taxpayers within the District for the current fiscal year.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which have been submitted to the Repository or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the Municipal Securities Rulemaking Board. The District shall clearly identify each such other document so included by reference.

(b) The Annual Report shall be filed in an electronic format accompanied by identifying information prescribed by the Municipal Securities Rulemaking Board.

SECTION 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section 5(a), the District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds in a timely manner not in excess of 10 business days after the occurrence of the event:

1. principal and interest payment delinquencies.

2. tender offers.

3. defeasances.

4. rating changes.

5. adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, or Notices of Proposed Issue (IRS Form 5701-TEB).

6. unscheduled draws on the debt service reserves reflecting financial difficulties.

7. unscheduled draws on credit enhancement reflecting financial difficulties.

8. substitution of the credit or liquidity providers or their failure to perform.

9. default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the District, any of which reflect financial difficulties.

10. bankruptcy, insolvency, receivership or similar event of the District. For the purposes of the event identified in this Section 5(a)(9), the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for the District in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed

by leaving the existing governmental body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

(b) Pursuant to the provisions of this Section 5(b), the District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds, if material:

1. non-payment related defaults.

2. modifications to rights of Bondholders.

3. Bond calls.

4. unless described under Section 5(a)(5) above material notices or determinations with respect to the tax status of the Bonds, or other material events affecting the tax status of the Bonds.

5. release, substitution or sale of property securing repayment of the Bonds.

6. the consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms.

7. appointment of a successor or additional trustee or paying agent with respect to the Bonds or the change of name of such a trustee or paying agent.

8. incurrence of a Financial Obligation of the District, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the District, any of which affect Bondowners.

(c) Whenever the District obtains knowledge of the occurrence of a Listed Event under Section 5(b) hereof, the District shall as soon as possible determine if such event would be material under applicable federal securities laws.

(d) If the District determines that knowledge of the occurrence of a Listed Event under Section 5(b) hereof would be material under applicable federal securities laws, the District shall (i) file a notice of such occurrence with the Repository in a timely manner not in excess of 10 business days after the occurrence of the event or (ii) provide notice of such reportable event to the Dissemination Agent in format suitable for filing with the Repository in a timely manner not in excess of 10 business days after the occurrence of the event. The Dissemination Agent shall have no duty to independently prepare or file any report of Listed Events. The Dissemination Agent may conclusively rely on the District's determination of materiality pursuant to Section 5(c).

SECTION 6. Termination of Reporting Obligation. The District's obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(a) or 5(b).

SECTION 7. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent (or substitute Dissemination Agent) to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent may resign upon 15 days written notice to the District. Upon such resignation, the District shall act as its own Dissemination Agent until it appoints a successor. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report prepared by the District pursuant to this Disclosure Certificate and shall not be responsible to verify the accuracy, completeness or materiality of any continuing disclosure information provided by the District. The District shall compensate the Dissemination Agent for its fees and expenses hereunder as agreed by the parties. Any entity succeeding to all or substantially all of the Dissemination Agent's corporate trust business shall be the successor Dissemination Agent without the execution or filing of any paper or further act.

SECTION 8. Amendment; Waiver. Notwithstanding any other provision of this Disclosure Certificate, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

(a) If the amendment or waiver relates to the provisions of Sections 3(a), 4, 5(a) or 5(b), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature or status of an obligated person with respect to the Bonds, or the type of business conducted;

(b) The undertaking, as amended or taking into account such waiver, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the original issuance of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances;

(c) The amendment or waiver does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the Holders or Beneficial Owners of the Bonds; and

(d) No duties of the Dissemination Agent hereunder shall be amended without its written consent thereto.

In the event of any amendment or waiver of a provision of this Disclosure Certificate, the District shall describe such amendment in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the District. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (i) notice of such change shall be given in the same manner as for a Listed Event under Section 5(b), and (ii) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

SECTION 9. Additional Information. Nothing in this Disclosure Certificate shall be deemed to prevent the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure

Certificate, the District shall have no obligation under this Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. Default. In the event of a failure of the District to comply with any provision of this Disclosure Certificate any Holder or Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an event of default under the Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate. The Dissemination Agent acts hereunder solely for the benefit of the District; this Disclosure Certificate shall confer no duties on the Dissemination Agent to the Participating Underwriters, the Holders and the Beneficial Owners. The District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds. The Dissemination Agent shall have no liability for the failure to report any event or any financial information as to which the District has not provided an information report in format suitable for filing with the Repository. The Dissemination Agent shall not be required to monitor or enforce the District's duty to comply with its continuing disclosure requirements hereunder.

SECTION 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriters and Holders and Beneficial Owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Dated: __________, 2022

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By ____
Authorized Officer

EXHIBIT A

NOTICE TO REPOSITORY OF FAILURE TO FILE ANNUAL REPORT

Name of District: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Name of Bond Issue: 2022 General Obligation Refunding Bonds

Date of Issuance:

NOTICE IS HEREBY GIVEN that the District has not provided an Annual Report with respect to the above-named Bonds as required by the Continuing Disclosure Certificate relating to the Bonds. The District anticipates that the Annual Report will be filed by _____________.

Dated: ________________________

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By _______[form only; no signature required]_________

APPENDIX D

ECONOMIC AND DEMOGRAPHIC INFORMATION FOR THE CITY OF SACRAMENTO AND SACRAMENTO COUNTY

The following information regarding the City of Sacramento (the "City"), and Sacramento County (the "County") is included only for the purpose of supplying general information regarding the local community and economy. The Bonds are not a debt of the City or of the County. This material has been prepared by or excerpted from the sources as noted herein and has not been reviewed for accuracy by the District or Bond Counsel. This Appendix includes information that is generally as of dates and for periods before the economic impacts of the COVID-19 (as defined in the front part of this Official Statement) pandemic and the measures instituted in response thereto. The COVID-19 pandemic is ongoing, and as result the geographic spread or mutation of the virus (notwithstanding the general availability of vaccines to combat the virus), the duration and severity of the outbreak, and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. The ultimate adverse impact of COVID-19 on the operations and finances of the District is unknown.

APPENDIX E

SACRAMENTO COUNTY TREASURY POOL

The following information concerning the Sacramento County Treasury Pool (the "Treasury Pool") has been provided by the Director of Finance, and has not been confirmed or verified by the District, the Municipal Advisor or the Underwriters. The District, the Municipal Advisor and the Underwriters have not made an independent investigation of the investments in the Treasury Pool and have made no assessment of the current County investment policy. The value of the various investments in the Treasury Pool will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Additionally, the Director of Finance, with the consent of the County Board of Supervisors may change the County investment policy at any time. Therefore, there can be no assurance that the values of the various investments in the Treasury Pool will not vary significantly from the values described herein. Finally, neither the District, the Municipal Advisor nor the Underwriters make any representation as to the accuracy or adequacy of such information or as to the absence of material adverse changes in such information subsequent to the date hereof, or that the information contained or incorporated hereby by reference is correct as of any time subsequent to its date. Additional information regarding the Treasury Pool may be obtained from the Director of Finance at https://finance.saccounty.gov/Investments/Pages/RptMonthly.aspx, *however, the information presented on such website is not incorporated herein by any reference.*

APPENDIX F

SPECIMEN MUNICIPAL BOND INSURANCE POLICY

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.6

Meeting Date: March 17, 2022

Subject: **Resolution No. 3262: Resolution of the Board of Education of the Sacramento City Unified School District Entering Election Results Into the Minutes and Certifying to the Board of Supervisors of Sacramento County All Proceedings in the March 3, 2020, General Obligation Bond Election**

- ☒ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☒ Conference/First Reading (Action Anticipated: _April 7, 2022)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Receive for Review Resolution #3262 Declaring Results of School Bond Election held on March 3, 2020.

Background/Rationale: On March 3, 2020, District voters passed Measure H, a Proposition 39 general obligation bond election authorizing the issuance of $750 million of general obligation bonds. At the April 7, 2022 Board Meeting the attached resolution will approve the certified Certificate of Facts Measure H received from the Sacramento County Registrar of Voters; declares that at least 55% of the votes cast were in favor of the bonds; certifies that the election proceedings were conducted in compliance with applicable law, and authorizes the Superintendent to deliver a Certificate of Election Proceedings to the Sacramento County Board of Supervisors.

Financial Considerations: None

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

Documents Attached:
1. Resolution
2. Certificate of Facts Measure H

Estimated Time of Presentation: 5 minutes
Submitted by: Rose Ramos, Chief Business Officer
Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 3262

RESOLUTION OF THE BOARD OF EDUCATION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT ENTERING ELECTION RESULTS INTO THE MINUTES AND CERTIFYING TO THE BOARD OF SUPERVISORS OF SACRAMENTO COUNTY ALL PROCEEDINGS IN THE MARCH 3, 2020 GENERAL OBLIGATION BOND ELECTION

WHEREAS, the Board of Education of the Sacramento City Unified School District (the "District") previously adopted a resolution requesting Sacramento County (the "County") to call an election for general obligation bonds (the "Bond Election") to be held on March 3, 2020; and

WHEREAS, such resolution was duly delivered to the Registrar of Voters and County Clerk-Recorder of the County; and

WHEREAS, notice of the Bond Election was duly given; and

WHEREAS, on March 3, 2020, the Bond Election was duly held and conducted for the purpose of voting a measure for the issuance of bonds of the District in the amount of $750,000,000 ("Measure H"); and

WHEREAS, the Board of the District has received from the County's Registrar of Voters/County Clerk-Recorder the Canvass Certificate and Official Statement of Results (the "Canvass") of the Bond Election; and

WHEREAS, it appears from the Canvass, a copy of which is attached hereto as Exhibit "A," that more than fifty-five percent of the votes cast on Measure H were in favor of issuing the aforementioned bonds;

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

Section 1. That entry be made upon the minutes of the meeting that Measure H has been approved by more than fifty-five percent of the votes cast at the Bond Election.

Section 2. That all proceedings of the District in connection with the Bond Election have been accomplished according to law.

Section 3. That the Clerk of the Board is hereby requested to deliver a copy of this Resolution with the Canvass to the County's Superintendent of Schools and the Clerk of the Board of Supervisors.

PASSED, ADOPTED AND APPROVED this 7th day of April, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

____
President, Board of Education
Sacramento City Unified School District

Attest:

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

STATE OF CALIFORNIA)
)ss
SACRAMENTO COUNTY)

I, Jorge A. Aguilar, do hereby certify that the foregoing Resolution No. ______ was duly adopted by the Board of Education of the Sacramento City Unified School District at a meeting thereof held on the 7th day of April, 2022 and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

By:____
Secretary

EXHIBIT A

Canvass and Statement of Results

Voter Registration and Elections
Courtney Bailey-Kanelos
Registrar of Voters

County of Sacramento

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

March 24, 2020

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

Dear Jorge A. Aguilar:

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

- Certificate of Facts

The Statement of the Vote containing precinct-by-precinct results is available on our website: www.elections.saccounty.net.

If you have any questions, please email our office at voters-campaignservices@saccounty.net.

Very truly yours,

Karen Startup

Karen Startup
Campaign Services Manager

Enclosure

STATE OF CALIFORNIA
County of Sacramento } ss.

CERTIFICATE OF FACTS

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

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

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

YES VOTES	NO VOTES
58,241	**35,006**

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

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

REGISTRAR OF VOTERS
COUNTY OF SACRAMENTO, CALIFORNIA

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 8.7

Meeting Date: March 17, 2022

Subject: **Resolution No. 3263: Resolution Establishing a General Obligation Bond Citizens' Oversight Committee and Approving By-Laws and Guidelines for Conduct of the Committee**

- ☒ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☒ Conference/First Reading (Action Anticipated: _April 7, 2022)
- ☐ Conference/Action
- ☐ Action
- ☐ Public Hearing

Division: Business Services

Recommendation: Receive for Review Resolution #3263 Appointing Bond Oversight Committee and Approving By-Laws and Guidelines for Conduct of the Committee.

Background/Rationale: On March 3, 2020, District voters passed Measure H, a Proposition 39 general obligation bond election authorizing the issuance of $750 million of general obligation bonds. At the April 7, 2022 Board Meeting the attached resolution will establish the Measure H Bond Oversight Committee ("BOC"). This resolution adopts by-laws and guidelines for the appointment and operation of the BOC. The Administration will recruit members for the BOC and replace members as their terms expire.

Financial Considerations: None

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

Documents Attached:
1. Resolution
2. Sacramento City Unified School District Bond Oversight Committee By-Laws (Revised for Bond Measure H)

Estimated Time of Presentation: 5 minutes
Submitted by: Rose Ramos, Chief Business Officer
Approved by: Jorge Aguilar, Superintendent

RESOLUTION NO. 3263

RESOLUTION ESTABLISHING A GENERAL OBLIGATION BOND CITIZENS' OVERSIGHT COMMMITTEE

WHEREAS, the issuance of not to exceed $750,000,000 aggregate principal amount of general obligation bonds (the "Authorization") of the Sacramento City Unified School District (the "District"), Sacramento County (the "County"), State of California, was authorized at an election (the "Election") held in said District on March 3, 2020, the proceeds of which are to be used for the acquisition, construction, improvement, equipping and furnishing of various capital facilities of the District; and

WHEREAS, the Sacramento County Registrar of Voters has certified to the effect that the official canvass of returns for the Election reflected that more than 55% of the votes cast on the District's bond measure submitted to the voters at the Election (the "Measure") were cast in favor of the Measure, and such result has been entered in the minutes of this Board of Education of the District (the "Board"); and

WHEREAS, the Board now wishes to establish a citizens' oversight committee with respect to the District's general obligation bonds to be issued pursuant to the Authorization (the "Bonds") in accordance with Section 15278 et seq. of the Education Code (the "Act") and to approve Bylaws governing such committee;

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

1. Recitals. The foregoing recitals are true and correct.

2. Establishment of Committee. The Board hereby establishes a citizens' oversight committee for the Bonds to serve in accordance with the provisions of Section 15278 et. seq. of the Education Code (the "Committee").

3. Approval of By-Laws. The Board hereby approves the form of By-Laws attached as Exhibit A. The Committee shall operate pursuant to the Board approved Bylaws. The Committee shall have only those responsibilities granted to them in the Act and in the Bylaws.

4. Other Actions. Officers of the Board and members of the Committee established hereunder are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to give effect to and comply with the terms and intent of this Resolution. Such actions heretofore taken by such officers, officials and staff are hereby ratified, confirmed and approved.

5. This resolution shall take effect immediately upon its adoption.

The foregoing resolution was, on the ___ day of April, 2022, adopted by the Board of Education of the Sacramento City Unified School District at a regular meeting by the following vote:

AYES: ____

NOES: ____

ABSENT: ____

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

By:____

EXHIBIT A

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
CITIZENS' BOND OVERSIGHT COMMITTEE
BYLAWS

Section 1. Committee Established. Sacramento City Unified School District (the "District") was successful at the election conducted on March 3, 2020, in obtaining authorization from the District's voters to issue up to $750,000,000 aggregate principal amount of the District's general obligation bonds, pursuant to a 55% vote (the "Authorization"). The election was conducted under Proposition 39, being chaptered as the Strict Accountability in Local School Construction Bonds Act of 2000, at Section 15264 et seq. of the Education Code of the State ("Prop 39"). Pursuant to Section 15278 of the Education Code, the District is now obligated to establish the Committee in order to satisfy the accountability requirements of Prop 39. The Board of Education of the Sacramento City Unified School District (the "Board") hereby establishes the Citizens' Bond Oversight Committee (the "Committee") which shall have the duties and rights set forth in these Bylaws.

Section 2. Purposes. The purposes of the Committee are set forth in Prop 39, and these Bylaws are specifically made subject to the applicable provisions of Prop 39 as to the duties and rights of the Committee. The Committee shall be deemed to be subject to the Ralph M. Brown Public Meetings Act of the State of California and shall conduct its meetings in accordance with the provisions thereof. The District shall provide necessary administrative support to the Committee as shall be consistent with the Committee's purposes, set forth in Prop 39.

The proceeds of general obligation bonds issued pursuant to the Authorization are hereinafter referred to as "Bond Proceeds."

Section 3. Duties. To carry out its stated purposes, the Committee shall perform the following duties:

3.1 **Review Expenditures**. The Committee shall review expenditure reports produced by the District to ensure that (a) Bond Proceeds are expended only for the purposes set forth in the ballot measure; (b) no Bond Proceeds are used for any teacher or administrative salaries or other operating expenses of the District.

3.2 **Annual Report.** The Committee shall present to the Board, in public session, an annual written report which shall include the following:

(a) A statement indicating whether the District is in compliance with the requirements of Article XIIIA, Section 1(b)(3) of the California Constitution; and

(b) A summary of the Committee's proceedings and activities for the preceding year.

Section 4. Authorized Activities.

4.1 In order to perform the duties set forth in Section 3.0, the Committee may engage in the following authorized activities:

(a) Receive and review copies of the District's annual independent performance audit and annual independent financial audit, required by Article XIIIA of the California Constitution.

(b) Inspect school site facilities and grounds for which Bond Proceeds have been or will be expended, in accordance with any access procedure established by the Superintendent.

(c) Review copies of deferred maintenance proposal or plans developed by the District.

(d) Review the District's efforts to maximize use of Bond Proceeds in ways designed to: (1) reduce costs of professional fees or site acquisition; (2) incorporate efficiencies in school site design; (3) encourage joint use of core facilities; or (4) involve cost-effective and efficient reusable facility plans.

4.2 Make requests for copies or inspection of District records in writing to the District's Superintendent.

Section 5. <u>Membership.</u>

5.1 <u>Number</u>. The Committee shall consist of a minimum of 7 members appointed by the Board from a list of candidates based on criteria established by Prop 39, to wit:

(1) at least one representative of the local business community;

(2) at lease one person active in a senior citizens' organization;

(3) at least one person active in a bona fide taxpayers' organization;

(4) the parent or guardian of a child who is enrolled in the District;

(5) the parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the Parent Teacher Association or schoolsite council.

5.2 <u>Qualification Standards</u>.

(a) To be a qualified person, he or she must be at least 18 years of age, in accordance with Government Code Section 1020.

(b) The Committee may not include any employee, official of the District or any vendor, contractor or consultant of the District.

5.3 <u>Ethics; Conflicts of Interest.</u> By accepting appointment to the Committee, each member agrees to comply with Articles 4 (commencing with Section 1090) and 4.7 (commencing with Section 1125) of Division 4 of Title 1 of the Government Code and the Political Reform Act (Gov. Code §§ 81000 et seq.).

Additionally, each member shall comply with the Committee Ethics Policy attached as Attachment A to these Bylaws.

5.4 Term. Except as otherwise provided herein, each member shall serve a minimum term of two (2) years, beginning ______, 2022. No member may serve more than three (3) consecutive terms. At the Committee's first meeting, members shall draw lots to select a minimum majority for an initial two (2)-year term and the remaining members for an initial one (1)-year term.

5.5 Removal; Vacancy. The Board may remove any Committee member for cause, including failure to attend three consecutive Committee meetings or for failure to comply with the Committee Ethics Policy. Upon a member's removal, his or her seat shall be declared vacant. The Board, in accordance with the established appointment process, shall fill any vacancies on the Committee.

5.6 Compensation. The Committee members shall not be compensated for their services.

Section 6. Meetings of the Committee.

6.1 Regular Meetings. The Committee shall establish a schedule for the date and time of regular meetings to be held periodically to include an annual organizational meeting to be held annually.

6.2 Location. All meetings shall be held at ____________, located at Sacramento, California, or at some other location within the District freely accessible to the public, as may be designated by the Committee on the particular agenda.

6.3 Procedures. All meetings shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Meetings shall be conducted according to such additional procedural rules as the Committee may adopt. A majority of the number of Committee members shall constitute a quorum for the transaction of any business except adjournment.

Section 7. District Support.

7.1 The District shall provide to the Committee necessary technical and administrative assistance as follows:

(a) preparation of and posting of public notices as required by the Brown Act, ensuring that all notices to the public are provided in the same manner as notices regarding meetings of the Board;

(b) provision of a meeting room, including any necessary audio/visual equipment;

(c) preparation and copies of any documentary meeting materials, such as agendas and reports; and

(d) retention of all Committee records, and providing public access to such records on an Internet website maintained by the District.

7.2 District staff shall attend all Committee proceedings in order to report on the status of projects and the expenditures of Bond Proceeds.

Section 8. Reports. In addition to the Annual Report required in Section 3.2, the Committee shall report to the Board periodically in order to advise the Board on the activities of the Committee. Such report shall be in writing and shall summarize the proceedings and activities conducted by the Committee.

Section 9. Officers. The Committee shall elect a chair and a vice-chair who shall act as chair only when the chair is absent, which positions shall continue for two (2) year terms. No person shall serve as Chair for more than two consecutive terms.

Section 10. Amendment of Bylaws. Any amendment to these Bylaws shall be approved by a two-thirds vote of the entire Board.

Section 11. Termination. The Committee shall automatically terminate and disband at the earlier of the date when (a) all Bond Proceeds are spent, or (b) all projects funded by Bond Proceeds are completed.

ATTACHMENT A
CITIZENS' BOND OVERSIGHT COMMITTEE
ETHICS POLICY STATEMENT

This Ethics Policy Statement provides general guidelines for Committee members to follow in carrying out their roles. Not all ethical issues that Committee members face are covered in this Statement. However, this Statement captures some of the critical areas that help define ethical and professional conduct for Committee members. The provisions of this Statement were developed from existing laws, rules, policies and procedures as well as from concepts that define generally accepted good business practices. Committee members are expected to strictly adhere to the provisions of this Ethics Policy.

POLICY

- CONFLICT OF INTEREST. A Committee member shall not make or influence a District decision related to: (1) any contract funded by Bond Proceeds or (2) any District construction project which will benefit the committee member's outside employment, business, or a personal finance or benefit an immediate family member, such as a spouse, child or parent.

- OUTSIDE EMPLOYMENT. A Committee member shall not use his or her authority over a particular matter to negotiate future employment with any person or organization that relates to: (1) any contract funded by Bond Proceeds, or (2) any District construction project. A Committee member shall not make or influence a District decision related to any construction project involving the interest of a person with whom the member has an agreement concerning current or future employment, or remuneration of any kind. For a period of two (2) years after leaving the Committee, a former Committee member may not represent any person or organization for compensation in connection with any matter pending before the District that, as a Committee member, he or she participated in personally and substantially. Specifically, for a period of two (2) years after leaving the Committee, a former Committee member and the companies and businesses for which the member works shall be prohibited from contracting with the District with respect to: (a) bidding on projects funded by Bond Proceeds; and (b) any District construction project.

- COMMITMENT TO UPHOLD LAW. A Committee member shall uphold the federal and California Constitutions, the laws and regulations of the United States and the State of California (particularly the Education Code) and all other applicable government entities, and the policies, procedures, rules and regulations of the Sacramento City Unified School District.

- COMMITMENT TO DISTRICT. A Committee member shall place the interests of the District above any personal or business interest of the member.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: March 17, 2022

Subject: Grades K - 5 Science Instructional Materials Adoption

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

Division: Academic Office, Curriculum and Instruction

Recommendation: Approve recommendations to adopt science instructional materials/textbooks for grades K-5. The materials recommended include:

- Grades K-5: Amplify Science

Background/Rationale: In the spring of 2022, an Instructional Materials Committee convened to review and recommend Science textbooks/instructional materials for Board approval. The pilot and review of instructional materials concluded in February 2022. Teachers serving on this committee were selected based on their expertise with student populations represented within the district, including English Learners, Special Needs, GATE, and underperforming students. The teachers carefully analyzed these programs for science content, skills and thematic alignment and standards, instructional programs, universal access, and assessments. Digital access to program textbooks and materials was available for public viewing and input. After an in-depth review of the programs, the Instructional Committee is recommending the aforementioned materials for adoption and Board approval.

Financial Considerations: The budget that supports the adoption of K-5 instructional materials for Science is $5,007,364. The source of funding is General Fund, Approved Textbooks/Core Curricula.

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

Documents Attached:

1. Executive Summary
2. CA NGSS TIME (Toolkit for Instructional Materials Evaluation) Overview

Estimated Time of Presentation: 5 minutes	
Submitted by:	Erin Hanson, Assistant Superintendent of Curriculum and Instruction and Matthew Callman, Science Coordinator
Approved by:	Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Curriculum and Instruction

Approve K-5 Science Instructional Materials Adoption
March 17, 2022

Sacramento City Unified School District

I. Overview/History of Department or Program

The Next Generation Science Standards (NGSS) for Science, adopted by the state board of education in 2013, highlight critical skills (practices) and expectations in Science necessary to develop students' understanding of problems facing our world and the essential competencies to solve those problems. The standards emphasize the importance of building content knowledge through balanced engagement in scientific themes or concepts that cut across all areas of science and engineering and each of the eight scientific practices; skills that guide instructional experiences that allow students to approximate the real work of scientists and engineers. In 2016, the state board of education approved the CA Science Framework which guides curriculum and instruction to support Local Education Agencies (LEAs) in implementing the improved standards instructionally. Existing instructional materials, purchased to align with the previous standards, are insufficient in meeting the increased expectation and rigor of the NGSS. The district is therefore seeking approval of a singular science instructional materials series for grades K-5. Implementation of the materials will be effective beginning with the 2022-2023 school year.

II. Driving Governance:

The district's Guiding Principle calls for all students to be given an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options. Undergirding this charge is the imperative to ensure that students and teachers have access to instructional materials that are aligned to the rigor, depth, and complexity of the NGSS. As a result, students will be better equipped with the competencies and dispositions that will enable them to compete in a world that is rapidly changing, technology-driven, and increasingly globally interconnected. Thus, the adoption of new instructional materials in science is essential to afford students access to the knowledge, skills, and understandings needed for their future academic and career success.

Additionally, as per Board Policy 6161.1, Instruction - Selection and Evaluation of Instructional Materials: The Governing Board believes that instructional materials should be selected and evaluated with great care so that they will effectively support the adopted courses of study and meet current curricular goals. The review of instructional materials shall be coordinated with the overall development and evaluation of the district's curriculum. Taken as a whole, district instructional materials should present a broad spectrum of knowledge and viewpoints, reflect the ethnic and cultural diversity of our society, and enhance the use of multiple teaching strategies and technologies.

III. Budget:

The budget that supports the adoption of K-5 instructional materials for Science is $5,007,364. The source of funding is General Fund, Approved Textbooks/Core Curricula.

IV. Goals, Objectives and Measures:

The district is fully committed to implementing a college and career ready curriculum aligned to the CA NGSS for science and ensuring that students are given equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options. To achieve this at the elementary grade band, it is imperative that instructional materials be designed to prepare students for secondary science education. The district endeavors to implement the NGSS with fidelity and provide an infrastructure of support based on research, reform initiatives, and exemplary practices. This includes high-quality standards aligned instructional materials and professional learning that is continuous and fosters a deepening of subject matter knowledge and a greater understanding of learning for improving classroom practice and student achievement. The district will use multiple measures to assess the quality and effectiveness of the implementation of the NGSS aligned instructional materials. Student achievement will be assessed using standardized measures such as the California Science Test (CAST) as well as curriculum embedded common district assessments within the materials. The fidelity of implementation of the instructional materials will be determined through evaluations of professional learning, observations of instruction in the classroom, examination of student work, and data collected through publisher platforms in regards to teacher and student usage. All results will be used to inform programmatic and systemic changes.

V. Major Initiatives:

SCUSD's approach to selecting instructional materials aligned to the California Next Generation Science Standards consisted of three key strategies, including (1) convening an instructional materials review committee of primarily teachers, (2) piloting two sets of materials over eight weeks each (sixteen weeks total) in grades K-5 which included gathering feedback from students, and (3) stakeholder outreach through e-connect, social media outreach and parent/community stakeholder groups, and online access to review and provide feedback regarding the materials through our SCUSD website.

Instructional Materials Committee
In the spring of 2021, the district and adoption steering committee worked together to form an

instructional materials adoption committee. Over the spring and summer 2021, 15 teachers spanning grades K-5 met to screen science curricular materials for adoption. The screening committee recommended two curricula to pilot in the 2021-2022 school year. 54 teachers spanning grades K-5 (including Special Education and Gifted and Talented teachers) participated in our pilot of instructional materials. The committee's work was guided by the California NGSS Toolkit for Instructional Materials Evaluation (NGSS TIME). The CA NGSS TIME was developed by the NGSS Collaborative with help from many contributing partners throughout California, including The California County Superintendents Educational Services Association represented by the Curriculum Instruction Steering Committee, California Department of Education (CDE), California Science Project, California Science Teachers Association (CSTA), and K-12 Alliance at WestEd.

The review work began with an analysis of data to develop a district lens which would be considered alongside rubrics evaluating standards' alignment. The prescreen committee convened over several days to evaluate all programs on the CA State Board of Education Adopted Programs list and additional materials as available. The committee recommended five programs to move forward for a deeper screen (paper screen) that would happen over the summer. Over the course of five full days per grade level, the reviewing teachers narrowed the choices from five to two. The following programs were identified for pilot in 2021-2022:

Grades K-5: Amplify Science and Carolina Science

Instructional Materials Pilots
Selected materials were piloted for eight weeks each across the fall and into the winter of this school year. There were 54 K-5 piloting teachers across the district in 25 elementary schools. Piloting teachers taught, evaluated, debriefed, and analyzed each set of materials across five rubrics and our district lens. Student work was collected and analyzed which contributed to a programs' overall score. Feedback was collected from piloting students for the committee to consider.

Instructional Materials Considerations
The two selected pilot materials were reviewed by three separate expert teams representing Educational Technology, English Language Development (ELD), and Inclusive Practices (Special Education). The considerations and feedback from these expert teams were analyzed by the instructional materials committee as a component of the decision making process.

Instructional Materials Outreach to Stakeholders
To afford a wider range of feedback, teachers, school leaders, parents, students, and community

members were provided the opportunity to review materials online and provide written feedback using a Google form. Stakeholders were alerted through e-connect and social media. In addition, principals and teachers were asked to forward our announcement for materials review to their parent community via email and take home forms. Feedback was collected utilizing an electronic feedback form. Data from the feedback forms were gathered and analyzed by the instructional materials committee as an integral component of the decision making process.

VI. Results:

After an in-depth review of the science Instructional Materials, the Instructional Materials Committee recommends the following for Board adoption:

Program	Pilot Teacher Votes[1]	Community Feedback
Grades K-5 - Amplify Science	**29/32 (90.6%)**[*]	**Amplify - 9/15 (60%)** Carolina - 3/15 (20%) **Either - 3/15 (20%)** Neither - 0/15 (0%)

A summary of the strengths and challenges/limitations of each program are outlined below:

Program	Strengths	Challenges/ Limitations
Amplify Science (K-5)	● Strong storyline (lessons connected and rigor elevated throughout unit) ● Engaging simulations (built in to online platform) that model relevant phenomena ● Multiple attempts for students to develop their understanding of phenomena ● Strong supports/resources for teachers ● Incorporates 21st century skills ● Strong cross-content connections (ELA/Math/ELD)	● Some units may need supplemental hands-on activities ● Need additional training on program capabilities and support for teachers and students as they implement, adapt and supplement

[1] Pilot teacher votes include the teachers that were present or had weighed in regarding the decision at our final debrief meeting.
*Voting indicated that teachers (90.6%) either "strongly agreed" or "supported" this program.

	● Ease of facilitation with built-in Google Slides	

VII. Lessons Learned/Next Steps:

Next steps in the district's implementation of the adopted instructional materials include, but are not limited to the following:

- Work with Library Textbook Services and Amplify Science to purchase materials for all K-5 classrooms for the 2022-23 school year.
- Provide professional learning for leaders and teachers to build their capacity to effectively utilize the adopted instructional materials including addressing the challenge areas identified by the instructional materials committee.
- Co-create curriculum maps with teachers to outline expectations and use of the newly adopted instructional materials and provide professional learning on their use.
- Assess the curriculum embedded assessments for recommendations for use in classrooms and for district-wide assessments.

CA NGSS Toolkit for Instructional Materials Evaluation (TIME)

The following graphics represent the six sections of the CA NGSS TIME.

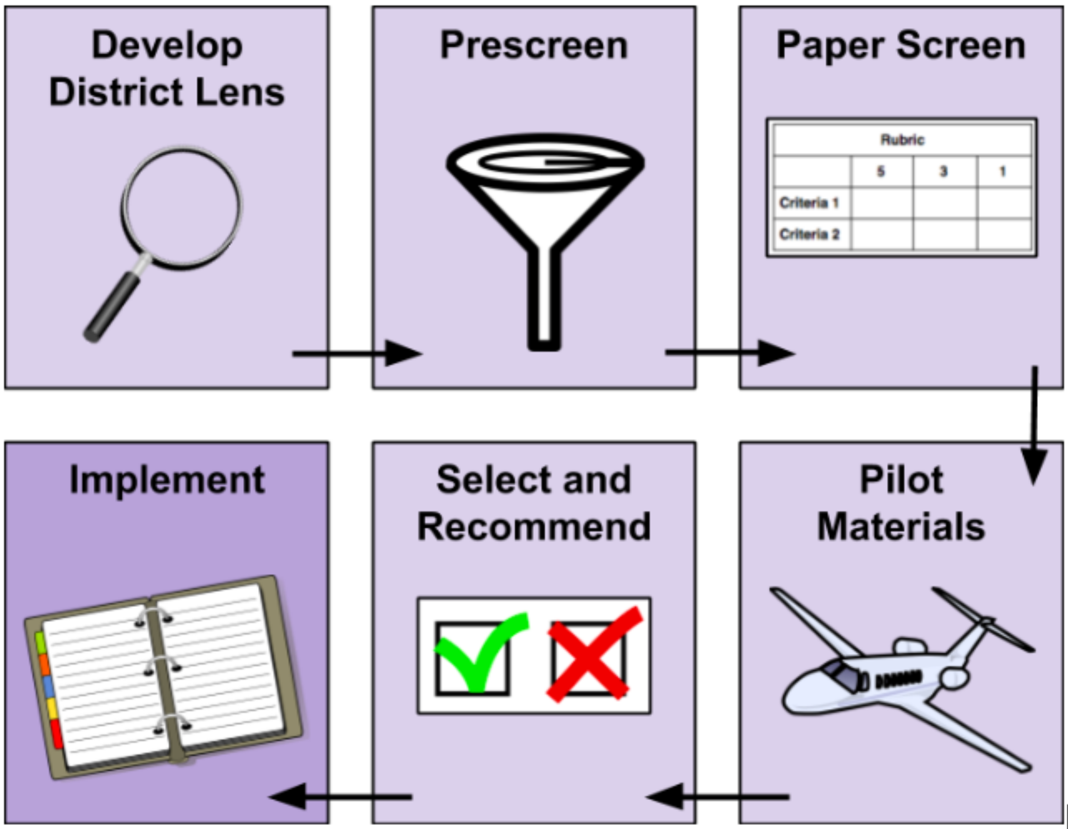

Figure 1.4. Six Sections of the CA NGSS TIME

Overview of the CA NGSS TIME Sections
The implementation of the CA NGSS TIME is an iterative process and requires multiple perspectives and lenses. The process is divided into six sections.

Introduction. The introduction provides the purpose and rationale for using the *CA NGSS TIME* and includes short excerpts from the CA Science Framework that introduce users to CA NGSS terminology and reinforce the instructional shifts for the CA NGSS.

Section 1: Develop District Lens. Time: approximately 3–4 Hours
Preparing the team to evaluate instructional materials based on the district's unique needs is an important part of the adoption process because it can assist adoption committees in selecting the best possible programs for their particular student population. Section 1 provides support for forming a district adoption committee and establishing a profile of the district's needs and resources. The District Lens can serve as a guide that will lead to an informed perspective regarding the needs of students and teachers in this adoption cycle. *This Section needs to be completed by each district and should be led by the district adoption committee chair.*

CA NGSS Toolkit for Instructional Materials Evaluation (TIME)

Section 2: Prescreen. Time: approximately 16 Hours (CA NGSS TIME professional learning and 6-8 Hours)
The Prescreen process narrows the field of programs to the most promising options. The Prescreen process does not provide a thorough vetting of resources and is not sufficient to support claims of being designed for the NGSS. Section 2 begins broadly in scope and moves toward a more targeted examination of CA NGSS alignment. The tasks in section 2 include a broad look at each program to help districts determine which programs move forward in the adoption process. It is recommended that a small subgroup of the district adoption committee completes the Prescreen process. Prior to the activities in section 2, the district needs to obtain copies of instructional materials. An essential component of Section 2 is a professional learning session that calibrates teams and models the Prescreen process to be used for instructional materials under consideration. These professional learning sessions will be led by county partnership teams. Districts should plan to attend a CA NGSS TIME professional learning session prior to completing the Prescreen process. *A facilitator script and presentation are included in CA NGSS TIME for adoption committees that do not attend.*

Section 3: Paper Screen. Time: approximately 28 Hours (CA NGSS TIME professional learning and approximately 6 Hours per program under consideration)

- Overview
- Rubric 1 – Foundations
- Rubric 2 – Student Learning
- Rubric 3 – Monitoring Student Progress
- Rubric 4 – Teacher Support
- Rubric 5 – Program Evaluation (Optional)

The Paper Screen process gives the adoption committee an opportunity to examine instructional materials prior to piloting programs. The whole committee uses rubrics to conduct a deeper, more thorough investigation of each of the programs selected in section 2: Prescreen. An essential component of section 3: Paper Screen is for the adoption committee to engage in a shared professional learning experience in order to calibrate themselves using resources not under review. This essential component of section 3: Paper Screen should not be skipped. Using evidence and rubrics, this deeper dive leads districts through the process they will use for determining which programs to pilot. These professional learning sessions will be led by county partnership teams. Districts should plan to attend a CA NGSS TIME professional learning session prior to completing the Paper Screen process. *Facilitator scripts and presentations are included in CA NGSS TIME for adoption committees that do not attend.*

Section 4: Pilot Materials. Time: will vary
The Pilot Materials process allows for analyzing instructional materials while using them in classrooms. The instructional materials used in this process are chosen based on section 3: Paper Screen. This gives a more thorough analysis of each program under review and allows for additional evidence from teachers and students to be used in section 5: Select and Recommend.

Section 5: Select and Recommend. Time: will vary
The Select and Recommend process provides a decision-making framework to support the adoption committee in coming to consensus about the instructional materials to be adopted. Evidence and data from sections 1–4 is used as support for selections.

Section 6: Implement. Time: Length of adoption
Provides tools to support planning and monitoring the ongoing implementation of adopted instructional materials.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 11.1a

Meeting Date: March 17, 2022

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

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

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

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

Documents Attached:
1. Grants, Entitlements, and Other Income Agreements
2. Expenditure and Other Agreements

Estimated Time of Presentation: N/A
Submitted by: Rose Ramos, Chief Business Officer
Jessica Sulli, Contract Specialist
Approved by: Jorge A. Aguilar, Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE

Contractor	New Grant	Amount
CHILD DEVELOPMENT		
Sacramento Employment and Training Agency (SETA) A22-00062	☐ Yes ☒ No, received grant in 2021/22	$5,751,800 No Match
8/1/22 – 7/31/23: Grant funding application for Head Start Program: Basic $5,720,600 and Training & Technical Assistance $31,200. The Child Development Department enrolls and serves 676 Head Start children within wrap Preschool, full-day Children's Centers and Transitional Kindergarten Collaboration. Children ages 3-5 enrolled in the Head Start Program receive comprehensive services, including mental health and health screenings. Families are encouraged to enter into partnership agreements to set family goals. Goals include completing school, seeking new employment opportunities, nutrition education, and learning child development strategies. Registered nurses, and other health professionals provide direct services and referrals to program participants. Upon submission and approval of Child Development's grant funding application for Head Start the SCUSD Board of Education authorizes SETA to serve as the grantee, and if awarded, authorizes the Chief Business Officer to execute the sub-grant agreement with reasonable modifications and any other documents required by the funding source.		

SPECIAL EDUCATION		
California Department of Education A22-00066	☐ Yes ☒ No, received grant in 2020/21	$477,100 No Match
7/1/19 – 9/30/21: Mental Health Average Daily Attendance (ADA) Allocation Grant. This federal grant is allocated to Special Education Local Planning Areas (SELPA) for the specific provision of providing Educationally Related Mental Health Services (ERMHS) to qualified students receiving special education services. This provision of services is pursuant to requirements of the Individuals with Disabilities Act.		

EXPENDITURE AND OTHER AGREEMENTS

Restricted Funds

Contractor	Description	Amount
TECHNOLOGY SERVICES		
AMS.net Utilizing SPURR Master Contract: SMC-TN-049 New Contract: ☒ Yes ☐ No	Purchase of maintenance and technical support services for network switches/routers for the 2022/23 school year. The Purchasing and Technology Services departments find it is in the best interest of the District to utilize SPURR (School Project for Utility Rate Reduction) agreement #SMC-TN-049 pursuant to California Govt. Code § 6500, et seq. SPURR is a Joint Powers Authority (JPA) formed by California public school districts, county offices of education, and community college districts. SPURR aggregates purchasing power and expertise for utilities goods and services for hundreds of public agencies in California. As a member of the SPURR JPA, the District is able to utilize SPURR's statewide bids to purchase equipment or services directly from AMS.net, without the time and expense of competitively bidding the project itself.	$127,215 E-Rate Funds $22,450 General Fund Total: $149,665

	Additionally, because these services are eligible for reimbursement through the E-Rate program the District is only responsible for 15% of the cost.	
CDW-G Utilizing SPURR Master Contract: SMC-TN-048 New Contract: ☒ Yes ☐ No	Purchase of 3-year Cisco DNA enterprise network operation licenses. The Purchasing and Technology Services departments find it is in the best interest of the District to utilize SPURR (School Project for Utility Rate Reduction) agreement #SMC-TN-048 pursuant to California Govt. Code § 6500, et seq. SPURR is a Joint Powers Authority (JPA) formed by California public school districts, county offices of education, and community college districts. SPURR aggregates purchasing power and expertise for utilities goods and services for hundreds of public agencies in California. As a member of the SPURR JPA, the District is able to utilize SPURR's statewide bids to purchase equipment or services directly from CDW-G, without the time and expense of competitively bidding the project itself. Additionally, because these services are eligible for reimbursement through the E-Rate program the District is only responsible for 15% of the cost.	$186,694 E-Rate Funds $32,946 General Fund Total: $219,640

YOUTH DEVELOPMENT

Roberts Family Development Center SA22-00373 New Contract: ☒ Yes ☐ No	6/20/22 – 7/31/22: Develop, maintain and sustain the Freedom School Summer Program at Leataata Floyd. The program will provide summer academic and enrichment services to enhance literacy opportunities, prevent summer learning loss, prevent childhood obesity and to improve the quality of life for families by providing educational opportunities to parents/guardians. The program will also include a nutritious breakfast and lunch for students. The 29-day program will serve 120 students; the exact dates of the program are still to be determined.	$212,900 ASES Funds

Unrestricted Funds

ENROLLMENT CENTER

SchoolMint, Inc. SA22-00425 New Contract: ☒ Yes ☐ No	Approval is requested for implementation and licensing for Enroll Application and Lottery Management system and SchoolFinder software beginning on 4/1/22 with optional annual renewal up to 6/30/27. After an extensive study of the District's enrollment processes, many system limitations were discovered that impede a successful process and experience for families and staff. They include equitable access, operational inefficiencies, data errors from importing/exporting from multiple data sources, customer service and communication, access to decision-making information for families and transparency in the system. As a result, the District has selected SchoolMint, a strategic enrollment management company to centralize all enrollment processes into one system, and provide	Implementation and Prorated Fees for 21/22: $71,759 Annual License 22/23 to 26/27: $64,038/yr General Fund

equitable access and information to all families through multiple entry platforms and languages. The system is designed to increase efficiencies and access to real-time data so staff can provide customized support and guidance to families.

Partnering with SchoolMint allows the District to end contracts with multiple outside vendors. The 4/1/22 – 6/30/22 cost of $71,759 includes one-time installation, set up, and implementation and pro-rated licenses. Moving forward, the annual license fee is $64,038 based on current enrollment, which is substantially less than the yearly cost for existing services.

California Department of Education
Fiscal Administrative Services Division
AO-400 (REV. 09/2014)

Grant Award Notification

GRANTEE NAME AND ADDRESS	**CDE GRANT NUMBER**			
Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870	**FY**	**PCA**	**Vendor Number**	**Suffix**
	21	15197	67439	01
Attention Jorge Aguilar, Superintendent	**STANDARDIZED ACCOUNT CODE STRUCTURE**			**COUNTY**
Program Office Sacramento City Unified SELPA 3412	**Resource Code**	**Revenue Object Code**		34
Telephone 916-643-9000	3327	8182		**INDEX**
Name of Grant Program 2021–22 Mental Health Average Daily Attendance (ADA) Allocation				0663

GRANT DETAILS	**Original/Prior Amendments**	**Amendment Amount**	**Total**	**Amend. No.**	**Award Starting Date**	**Award Ending Date**
	$477,100		$477,100		07/01/2021	09/30/2023

CFDA Number	**Federal Grant Number**	**Federal Grant Name**	**Federal Agency**
84.027A	H027A210116	Individuals with Disabilities Education Act Part B, Section 611	United States Department of Education

I am pleased to inform you that you have been funded for the Mental Health ADA Allocation Grant. Funds shall be allocated to Special Education Local Plan Areas for pupils with mental health related services required by their individualized education program. The grant amount is based on the 2019–20 Second Principal (P-2) Apportionment ADA calculations.

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

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

Programs and Partnerships Unit
California Department of Education
1430 N Street, Suite 2401
Sacramento, CA 95814-5901

Please also scan and email a copy of the signed Grant Award Notification to PPL@cde.ca.gov.

California Department of Education Contact Chris Essman	**Job Title** Education Programs Consultant
E-mail Address cessman@cde.ca.gov	**Telephone** 916-327-3507
Signature of the State Superintendent of Public Instruction or Designee ▸ Tony Thurmond	**Date** February 11, 2022

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	**Title**
E-mail Address	**Telephone**
Signature ▸	**Date**

Grant Award Notification (Continued)

The following grant conditions apply:

1. This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This program is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611, as amended on December 3, 2004, and codified under Public Law (PL) 108–446, 20 *United States Code* (*USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.

2. IDEA Part B funds are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the Education Department General Administrative Regulations, or EDGAR, in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget Circulars A-87 and A-133.

3. General assurances and certifications are required for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available at the CDE General Assurances 2021–22 web page at https://www.cde.ca.gov/fg/fo/fm/generalassurances2021-22.asp.

4. The grantee must sign and complete the Certification of Acceptance of Grant Requirements section of the 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.

5. The grantee must complete and return the Expenditure Report to the CDE, available at following web page: https://www.cde.ca.gov/sp/se/as/documents/exprpt2021form.pdf. Please ensure these funds are appropriately reported by using the Standardized Account Code Structure indicated on this award. All approved project funds must be expended within the designated award period. Refer to the Expenditure Report for detailed information on reporting requirements and payment reimbursements. **Note:** The Federal Cash Management Improvement Act of 1990 was enacted by PL 101–453 and codified at 31 *USC* sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the *CFR* Part 205. In accordance with Title 31 *CFR* Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.

6. Upon completion of grant conditions 3 through 5, the initial payment will be processed up to the actual expenditures reported.

7. The grantee must provide for each member local educational agency receiving IDEA funds the negotiated, approved, federally recognized indirect cost rate (ICR) for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for local educational agencies are available on the CDE ICR web page at https://www.cde.ca.gov/fg/ac/ic/. The grantee must complete the ICR Report and return with the Final Expenditure Report.

8. The grantee must complete and return to the CDE the Final Expenditure Report and ICR Report no later than **October 9, 2023,** in order to meet end-of-year federal reporting and payment deadlines. Upon receipt of these documents, up to 100 percent of the grant will be reimbursed.

9. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, sub-recipient, subcontractor, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information about the ED OIG Hotline is available on the OIG Hotline Fraud Prevention web page at https://www2.ed.gov/about/offices/list/oig/hotline.html.

Grant Award Notification (Continued)

10. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.

Payment inquiries can be directed to the Administrative Services Unit by email at SEDGrants@cde.ca.gov.

cc: Business Fiscal Officer
Special Education Local Plan Area Director

SPURR MASTER CONTRACT: SMC-TN-049

This SPURR Master Contract (this "SMC"), is made effective as of February 7, 2022 (the "Effective Date"), by and between the School Project for Utility Rate Reduction ("SPURR") and AMS.NET, Inc. ("Vendor"). Additional information regarding Vendor is set forth on Appendix A to this SMC.

BACKGROUND

A. SPURR is a Joint Powers Authority formed by California public school districts, county offices of education, and community college districts pursuant to California's Joint Exercise of Powers Act.

B. SPURR aggregates purchasing power and expertise for member and non-member facilities across California. In its Telecom and Networking Program, SPURR aggregates purchasing power and expertise for telecommunications, Internet access, and internal connections equipment goods and services ("Services").

C. The Schools and Libraries Program of the Universal Service Fund, commonly known as "E-Rate," is administered by the Schools and Libraries Division of the Universal Service Administrative Company ("USAC-SLD") under the direction of the Federal Communications Commission ("FCC") and provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications, Internet access, and internal connections equipment.

D. SPURR has established contracts for Services through the following process:

1. On 10/27/2021, SPURR issued a Request for Proposal for 2022 Network Infrastructure Equipment and Services (the "RFP") on behalf of SPURR members. SPURR invited qualified vendors to submit pricing for specified Services in response to the RFP.
2. In conjunction with publishing the RFP, SPURR posted on the USAC-SLD Website an E-Rate Form 470 Application, 220002709 as a consortium for Category 2 Services, consisting of Internal Connections; Basic Maintenance of Internal Connections.
3. SPURR received at least one response to the RFP. SPURR evaluated all responses which complied with the terms of the RFP, using the following criteria:
    - Price: 40%
    - Prior Experience -Technical: 25%
    - Understanding of Specified RFP Needs: 20%
    - Management Capabilities / Company Capacity: 10%
    - Prior SPURR Program Experience: 5%
    - TOTAL: 100%
4. SPURR selected Vendor for an award under the RFP for specified Services (the "Awarded Services"). The parties are entering this SMC to evidence the terms and conditions of that award.

AGREEMENT

Now, therefore, for good and valuable consideration, the parties agree as follows.

1. GRANT AND ACCEPTANCE OF AWARD

SPURR awards this SMC to Vendor under the RFP with respect to the Awarded Services at the prices listed in Appendix B. Vendor accepts the award subject to all terms and conditions of the RFP, which terms are incorporated by this reference except as expressly revised by this SMC.

Awarded Services may be delivered commencing on or after 7/1/2022 (the "Service Start Date"). Non-recurring Services defined as Category Two for E-Rate purposes may be delivered commencing on or after 4/1/2022.

Services under this SMC shall be available for orders submitted to SPURR in the form of an Authorization to Order ("ATO") delivered to SPURR on or before 6/30/2025 (the "Order Due Date"), pursuant to the ATO process described below. SPURR and Vendor may agree to extend the Order Due Date for up to an additional two (2) years beyond the initial Order Due Date.

2. PRICING

This SMC includes the services and pricing offered to SPURR in Vendor's RFP response, as identified in Tab 5 – Cost Proposals of the RFP and incorporated with any clarifications requested by SPURR into Appendix B of this SMC.

Prices offered by Vendor pursuant to this SMC are "ceiling" or "not-to-exceed" prices.

Vendor may offer lower prices under this SMC, if circumstances warrant.

For Services where Vendor offered SPURR pricing for equipment or services stated as a percentage discount or markup relative to Manufacturer's Suggested Retail Price or a similar reference price ("MSRP"), then "ceiling" pricing means that Vendor will offer those percentage MSRP discounts or markups, or better, under this SMC through the Order Due Date.

In the case of Services where Vendor offered SPURR rates for professional or administrative services, including any subcontractor services, stated as a rate per hour or per project, then "ceiling" pricing means that Vendor will offer those rates, or better, under this SMC at least through the second anniversary of the Services Start Date. For offers after the second anniversary of the Services Start Date, Vendor may increase offered rates in line with inflation not more than once per year, in amounts as reasonably agreed in advance of such increases by SPURR and Vendor.

3. ELIGIBLE ENTITIES AND PARTICIPANTS

The pricing, terms, and conditions of this SMC will be made available to "Eligible Entities" for the purchase of Awarded Services, whether or not the Eligible Entity is eligible for, or intends to apply for, E-Rate discounts.

Eligible Entities are (a) all California public school districts, county offices of education, and community college districts, whether or not they are members of SPURR, and (b) any other public agency in California whose procurement rules, whether internal rules or rules enacted pursuant to statute, allow them to purchase Services through a procurement vehicle such as SPURR. With the consent of Vendor, Eligible Entities may be expanded to include California non-profit entities or public agencies outside of California.

Eligible Entities are free to participate, or not, in any SPURR program, including the Telecom and Networking Program. A "Participant" is an Eligible Entity who chooses to purchase Awarded Services through this SMC.

The parties acknowledge that each Participant is responsible for (a) conducting their own due diligence regarding the suitability of Vendor, Awarded Services, and this SMC for Participant's needs, (b) entering into one or more agreements with Vendor to document the Awarded Service quantities, total costs, and delivery terms specific to Participant, and (c) if Participant is seeking E-Rate discounts, completing E-Rate Form 471 and all other E-Rate procedures and filings (except for the RFP and SPURR's E-Rate Form 470s referenced above) necessary for Participant to obtain E-Rate discounts.

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The RFP was conducted for the limited purposes specified in the RFP. SPURR does not provide assurance or warranty to Vendor with respect to other issues. SPURR will not represent Vendor in the resolution of disputes with Participants.

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The ATO will be in a form provided by SPURR to Vendor. The ATO will contain a specific description of the Awarded Services ordered, contact information for Vendor and Participant related to the Awarded Services ordered, and an acknowledgement that the purchase is subject to the terms of the RFP and this SMC.

Participant and Vendor may agree on contingencies applicable to delivery of and payment for Awarded Services, including but not limited to timing or funding contingencies. An executed ATO represents an authorization for a Participant to make a purchase under this SMC and does not, in and of itself, represent an obligation for Participant to make a purchase.

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Vendor shall promote and support this SMC using methods that best suit the Vendor's business model, organization, and market approach. Vendor shall take the lead in generating interest in this SMC, shall make its existing clients who are Eligible Entities aware of this SMC, and shall use this SMC as Vendor's preferred form of contracting with Eligible Entities for Awarded Services. Vendor may create and to use marketing and sales materials with SPURR's logo, subject to SPURR's approval of text references to SPURR and the RFP.

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Vendor will comply with all reasonable requests by SPURR for information regarding Vendor's transactions with Participants, including prompt transmittal of transaction data in electronic format.

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Vendor shall pay SPURR an administrative fee (the "Administrative Fee") equal to three percent (3.0%) of the gross invoiced amount of any Participant agreement with Vendor based on an award under the RFP, **including** any extensions or renewals of Services orders of any duration. Computations of the Administrative Fee shall exclude state, local, or federal sales, use or similar taxes levied on invoiced amounts.

The Administrative Fee is due and payable to SPURR within thirty (30) days of Vendor's receipt of payment for the Services. Past due Administrative Fees shall bear interest at the rate of one and one-half percent (1.5%) per month until paid in full. SPURR shall be entitled to recover from Vendor reasonable costs of collection, including reasonable attorney's fees, for any past due Administrative Fee balances.

A winning Vendor shall provide monthly or quarterly reports to SPURR showing in reasonable detail the Administrative Fee accrued and paid during such period. Reports to SPURR shall be due within one month of the end of each month or quarter. Reports shall be provided in Excel, in a format reasonably acceptable to Vendor and to SPURR.

10. INDEMNIFICATION

Vendor will indemnify, defend and save harmless SPURR and any Participant contracting with Vendor under this SMC ("Indemnified Parties") from any and all claims, demands, suits, proceedings, loss, cost and damages of every kind and description, including any attorney's fees or litigation expenses, which might be brought against or incurred by Indemnified Parties on account of loss or damage to any property or for injuries to or death of any person, directly caused by the gross negligence or willful misconduct of Vendor, its employees, agents, representatives, or subcontractors in connection with or incident to this SMC, or arising out of worker's compensation claims, unemployment compensation claims, or unemployment disability compensation claims of employees of Vendor, or its subcontractors or claims under similar laws or obligations. Vendor's indemnification obligation will not extend to liability caused by the sole negligence of Indemnified Parties. The reference in this section to indemnification for "subcontractors" shall not include Original Equipment Manufacturers of Services who provide their own warranties to Participants.

11. ATTORNEYS' FEES

If any action at law or in equity is brought to enforce or interpret the provisions of this SMC, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which the party may be entitled.

12. SEVERABILITY

If any provision of this SMC is held invalid or unenforceable by a court of competent jurisdiction, no other provision of this SMC will be affected by such holding, and all of the remaining provisions of this SMC will continue in full force and effect.

13. DEFAULTS

If Vendor defaults in its obligations under this SMC, and if such default is not cured within thirty (30) days after notice of the default from SPURR to Vendor, then SPURR may pursue any available remedies against Vendor, including but not limited to revocation of the award to Vendor under the RFP.

14. GOVERNING LAW

This SMC shall be governed by California law, without regard to principles of conflicts of law.

15. NOTICES

All notices under this SMC must be in writing and will be effective (a) immediately upon delivery in person or by messenger, (b) the next business day after prepaid deposit with a commercial courier or delivery service for next day delivery, or (c) five (5) business days after deposit with the US Postal Service, certified mail, return receipt requested, postage prepaid. All notices must be properly addressed to the addresses set forth on the signature page to this SMC, or at such other addresses as either party may subsequently designate by notice.

16. TERM

The term of this SMC (the "Term") shall commence on the Effective Date and shall expire on the Order Due Date, subject to (a) extension of the Order Due Date by agreement of the parties as set forth above, and to (b) SPURR's rights to terminate the SMC as set forth above.

The parties understand that Participants may order Awarded Services under this SMC to be delivered after the Term of this SMC. In some cases, Awarded Services may be delivered over multiple years after the Term. **The expiration or termination of this SMC shall not affect Vendor's obligation to deliver Awarded Services as ordered by Participants during the Term of Vendor's right to receive payment for Awarded Services.**

The parties' respective obligations under the following sections of this SMC shall survive any termination of this SMC: Sections 8 through 15, covering Transaction Reporting, Administrative Fee, Indemnification, Attorneys' Fees, Severability, Defaults, Governing Law, and Notices.

IN WITNESS WHEROF, the parties have executed this SMC as of the Effective Date.

SCHOOL PROJECT FOR UTILITY RATE REDUCTION, a California joint powers authority

By: ______________________

Michael Rochman, Managing Director

Address for Notice:

Attn: Managing Director

1850 Gateway Blvd, Suite 235

Concord, CA 94520

Phone: (925)743-1292

Email: Service@spurr.org

AMS.NET, Inc., a Delaware company

By: ______________________

Print Name: Diana Monaghan

Print Title: Secretary

Address for Notice:

Attn: Diana Monaghan

Address: 502 Commerce Way

City, State, Zip: Livermore, CA 94551

Phone: (925) 245-6100

Email: ordertracking@ams.net

APPENDIX A – VENDOR INFORMATION

Vendor: AMS.NET, Inc.
SPURR Master Contract: SMC-TN-049
RFP Issued: 10/27/2021
RFP Title: 2022 Network Infrastructure Equipment and Services
E-Rate Services Category: 2
SPURR's E-Rate Form 470 ID: 220002709

Vendor URL (home page or page specific to SPURR program): www.ams.net
Vendor's E-Rate Service Provider Identification Number (SPIN): 143005880
General Description of Vendor: AMS.NET, Inc. is an innovative technology solution provider delivering business outcomes to businesses, educators, and government entities

SMC Notice Contact

Name: Diana Monaghan
Title: Secretary
Address: 502 Commerce Way
City, St, Zip: Livermore, CA, 94551
Phone: (925) 245-6100
Email: ordertracking@ams.net

Invoicing/Payables Contact

Name: Finance Team
Title: Accounts Payable
Address: 502 Commerce Way
City, St, Zip: Livermore, CA 94551
Phone: (925) 245-6100
Email: finance@ams.net

Sales Contact

Name: Tom Vasconi
Title: Vice President of Sales
Address: 502 Commerce Way
City, St, Zip: Livermore, CA, 94551
Phone: (925) 245-6128
Email: tvasconi@ams.net

E-Rate Contact (Optional)

Name:
Title:
Address:
City, St, Zip:
Phone:
Email:

Technical Contact

Name: John Stott
Title: Vice President of Engineering
Address: 502 Commerce Way
City, St, Zip: Livermore, CA, 94551
Phone: (925) 245-6100
Email: jstott@ams.net

Other Contact (Optional)

Name:
Title:
Address:
City, St, Zip:
Phone:
Email:

APPENDIX B – VENDOR PRICING

Vendor: AMS.NET, Inc.

SPURR Master Contract: SMC-TN-049

RFP Issued: 10/27/2021

RFP Title: 2022 Network Infrastructure Equipment and Services

Services:

a. Barracuda Networks equipment

b. Cisco Systems and Cisco Meraki equipment

c. Extreme Networks equipment

d. Fortinet equipment

e. HPE and HPE Aruba equipment

f. Juniper Networks equipment

g. Ruckus equipment (wired)

h. APC UPS/Power Conditioning

i. Eaton UPS/Power Conditioning

j. N1C UPS/Power Conditioning

k. Tripp Lite UPS/Power Conditioning

l. Network Wiring and Basic Maint of Internal Connections, which may include installation, project management, software and basic tech support services related to above named equipment

m. Any additional components not listed (transceivers, modules, cables, power supplies, patch cords, etc.) needed for items listed to function and operate correctly

Price List: Itemized price list must either (a) be attached to SMC, or (b) if document is too lengthy to attach conveniently, be provided to SPURR in a searchable spreadsheet or PDF format file with a title referencing SMC-TN-049 and the pricing file effective date.

Sacramento City Unified School District

Manufacturer: Cisco System Inc.

AMS.Net 7-22to6-23

Line	Item	Qty	Unit Price	Extended Price
1	CON-SNTP-M36X24FS	3.00	$ 614.64	$ 1,843.92
2	CON-SNTP-LME360XG	3.00	$ 107.94	$ 323.82
3	CON-SNT-AIRCT85	1.00	$ 6,220.28	$ 6,220.28
4	CON-SNT-8510CAK9	1.00	$ 9,330.42	$ 9,330.42
5	CON-SW-WSC296XL	1.00	$ 419.23	$ 419.23
6	CON-SW-C45X32SF	1.00	$ 1,792.92	$ 1,792.92
7	CON-SW-WSC365FD	1.00	$ 702.16	$ 702.16
8	CON-SNT-3925	1.00	$ 805.67	$ 805.67
9	CON-SNT-2951V	1.00	$ 997.01	$ 997.01
10	CON-SNT-UCSPMINI	1.00	$ 143.31	$ 143.31
11	CON-SNT-FIM6324	2.00	$ 60.24	$ 120.48
12	CON-SNT-BB200M5U	2.00	$ 234.50	$ 469.00
13	CON-ISV1-VSXEPL1A	5.00	$ 903.83	$ 4,519.15
14	CON-SNT-ISR4331V	2.00	$ 388.14	$ 776.28
15	CON-SNTP-ASR920SZ	1.00	$ 514.56	$ 514.56
16	CON-SNTP-ASR920SI	1.00	$ 80.40	$ 80.40
17	CON-SNTP-ASR92024	1.00	$ 171.52	$ 171.52
18	CON-SNT-ASR920SZ	1.00	$ 321.60	$ 321.60
19	CON-SNT-ASR920SI	1.00	$ 80.40	$ 80.40
20	**CON-ECMU-P122SW**	**1.00**		$ -
21	**CON-ECMU-P2XLF1H**	**3.00**		$ -
22	CON-ECMU-LICCT8T1	844.00	$ 16.08	$ 13,571.52
23	**CON-ECMU-P2XLF50**	**1.00**		$ -
24	**CON-ECMU-P2XLF1K**	**3.00**		$ -
25	**CON-ECMU-PI2XBASE**	**1.00**		$ -
26	CON-SNT-2FFI6454	2.00	$ 1,119.57	$ 2,239.14
27	CON-OSP-C220M5B2	1.00	$ 553.31	$ 553.31
28	CON-OSP-5108AC	1.00	$ 232.70	$ 232.70
29	CON-SNTP-9418S16	2.00	$ 224.45	$ 448.90
30	CON-OSP-B200M5C2	8.00	$ 403.63	$ 3,229.04
31	CON-SW-2951	2.00	$ 844.38	$ 1,688.76
32	CON-SNT-2C6508	2.00	$ 83.09	$ 166.18
33	CON-SNT-A85S2K9	2.00	$ 5,741.23	$ 11,482.46
34	CON-SW-3925V	12.00	$ 927.37	$ 11,128.44
35	CON-SW-2951V	72.00	$ 844.38	$ 60,795.36
36	CON-SNTP-M36X24TS	1.00	$ 533.14	$ 533.14
37	CON-SNTP-ME3600XA	1.00	$ 91.64	$ 91.64
38	CON-SNTP-LME360XG	1.00	$ 68.73	$ 68.73
39	CON-SNTP-VS13E2T	1.00	$ 13,803.34	$ 13,803.34
				$ 149,664.79
			Erate at 85%	$ 127,215.07
			Cost to District	$22,449.72

SPURR MASTER CONTRACT: SMC-TN-048

This SPURR Master Contract (this "SMC"), is made effective as of February 7, 2022 (the "Effective Date"), by and between the School Project for Utility Rate Reduction ("SPURR") and CDW Government LLC ("Vendor"). Additional information regarding Vendor is set forth on Appendix A to this SMC.

BACKGROUND

A. SPURR is a Joint Powers Authority formed by California public school districts, county offices of education, and community college districts pursuant to California's Joint Exercise of Powers Act.

B. SPURR aggregates purchasing power and expertise for member and non-member facilities across California. In its Telecom and Networking Program, SPURR aggregates purchasing power and expertise for telecommunications, Internet access, and internal connections equipment goods and services ("Services").

C. The Schools and Libraries Program of the Universal Service Fund, commonly known as "E-Rate," is administered by the Schools and Libraries Division of the Universal Service Administrative Company ("USAC-SLD") under the direction of the Federal Communications Commission ("FCC") and provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications, Internet access, and internal connections equipment.

D. SPURR has established contracts for Services through the following process:

1. On 10/27/2021, SPURR issued a Request for Proposal for 2022 Network Infrastructure Equipment and Services (the "RFP") on behalf of SPURR members. SPURR invited qualified vendors to submit pricing for specified Services in response to the RFP.
2. In conjunction with publishing the RFP, SPURR posted on the USAC-SLD Website an E-Rate Form 470 Application, 220002709 as a consortium for Category 2 Services, consisting of Internal Connections; Basic Maintenance of Internal Connections.
3. SPURR received at least one response to the RFP. SPURR evaluated all responses which complied with the terms of the RFP, using the following criteria:

o Price:	40%
o Prior Experience -Technical:	25%
o Understanding of Specified RFP Needs:	20%
o Management Capabilities / Company Capacity:	10%
o Prior SPURR Program Experience:	5%
o TOTAL:	100%

4. SPURR selected Vendor for an award under the RFP for specified Services (the "Awarded Services"). The parties are entering this SMC to evidence the terms and conditions of that award.

AGREEMENT

Now, therefore, for good and valuable consideration, the parties agree as follows.

1. GRANT AND ACCEPTANCE OF AWARD

SPURR awards this SMC to Vendor under the RFP with respect to the Awarded Services at the prices listed in Appendix B. Vendor accepts the award subject to all terms and conditions of the RFP, which terms are incorporated by this reference except as expressly revised by this SMC.

Awarded Services may be delivered commencing on or after 7/1/2022 (the "Service Start Date"). Non-recurring Services defined as Category Two for E-Rate purposes may be delivered commencing on or after 4/1/2022.

Services under this SMC shall be available for orders submitted to SPURR in the form of an Authorization to Order ("ATO") delivered to SPURR on or before 6/30/2025 (the "Order Due Date"), pursuant to the ATO process described below. SPURR and Vendor may agree to extend the Order Due Date for up to an additional two (2) years beyond the initial Order Due Date.

2. PRICING

This SMC includes the services and pricing offered to SPURR in Vendor's RFP response, as identified in Tab 5 – Cost Proposals of the RFP and incorporated with any clarifications requested by SPURR into Appendix B of this SMC.

Prices offered by Vendor pursuant to this SMC are "ceiling" or "not-to-exceed" prices.

Vendor may offer lower prices under this SMC, if circumstances warrant.

For Services where Vendor offered SPURR pricing for equipment or services stated as a percentage discount or markup relative to Manufacturer's Suggested Retail Price or a similar reference price ("MSRP"), then "ceiling" pricing means that Vendor will offer those percentage MSRP discounts or markups, or better, under this SMC through the Order Due Date.

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A winning Vendor shall provide monthly or quarterly reports to SPURR showing in reasonable detail the Administrative Fee accrued and paid during such period. Reports to SPURR shall be due within one month of the end of each month or quarter. Reports shall be provided in Excel, in a format reasonably acceptable to Vendor and to SPURR.

10. INDEMNIFICATION

Vendor will indemnify, defend and save harmless SPURR and any Participant contracting with Vendor under this SMC ("Indemnified Parties") from any and all claims, demands, suits, proceedings, loss, cost and damages of every kind and description, including any attorney's fees or litigation expenses, which might be brought against or incurred by Indemnified Parties on account of loss or damage to any property or for injuries to or death of any person, directly caused by the gross negligence or willful misconduct of Vendor, its employees, agents, representatives, or subcontractors in connection with or incident to this SMC, or arising out of worker's compensation claims, unemployment compensation claims, or unemployment disability compensation claims of employees of Vendor, or its subcontractors or claims under similar laws or obligations. Vendor's indemnification obligation will not extend to liability caused by the sole negligence of Indemnified Parties. The reference in this section to indemnification for "subcontractors" shall not include Original Equipment Manufacturers of Services who provide their own warranties to Participants.

11. ATTORNEYS' FEES

If any action at law or in equity is brought to enforce or interpret the provisions of this SMC, the prevailing party shall be entitled to reasonable attorneys' fees in addition to any other relief to which the party may be entitled.

12. SEVERABILITY

If any provision of this SMC is held invalid or unenforceable by a court of competent jurisdiction, no other provision of this SMC will be affected by such holding, and all of the remaining provisions of this SMC will continue in full force and effect.

13. DEFAULTS

If Vendor defaults in its obligations under this SMC, and if such default is not cured within thirty (30) days after notice of the default from SPURR to Vendor, then SPURR may pursue any available remedies against Vendor, including but not limited to revocation of the award to Vendor under the RFP.

14. GOVERNING LAW

This SMC shall be governed by California law, without regard to principles of conflicts of law.

15. NOTICES

All notices under this SMC must be in writing and will be effective (a) immediately upon delivery in person or by messenger, (b) the next business day after prepaid deposit with a commercial courier or delivery service for next day delivery, or (c) five (5) business days after deposit with the US Postal Service, certified mail, return receipt requested, postage prepaid. All notices must be properly addressed to the addresses set forth on the signature page to this SMC, or at such other addresses as either party may subsequently designate by notice.

16. TERM

The term of this SMC (the "Term") shall commence on the Effective Date and shall expire on the Order Due Date, subject to (a) extension of the Order Due Date by agreement of the parties as set forth above, and to (b) SPURR's rights to terminate the SMC as set forth above.

The parties understand that Participants may order Awarded Services under this SMC to be delivered after the Term of this SMC. In some cases, Awarded Services may be delivered over multiple years after the Term. **The expiration or termination of this SMC shall not affect Vendor's obligation to deliver Awarded Services as ordered by Participants during the Term of Vendor's right to receive payment for Awarded Services.**

The parties' respective obligations under the following sections of this SMC shall survive any termination of this SMC: Sections 8 through 15, covering Transaction Reporting, Administrative Fee, Indemnification, Attorneys' Fees, Severability, Defaults, Governing Law, and Notices.

IN WITNESS WHEROF, the parties have executed this SMC as of the Effective Date.

SCHOOL PROJECT FOR UTILITY RATE REDUCTION, a California joint powers authority

By: Michael Rochman, Managing Director

Address for Notice:

Attn: Managing Director

1850 Gateway Blvd, Suite 235

Concord, CA 94520

Phone: (925)743-1292

Email: Service@spurr.org

CDW Government LLC, a limited liability company

Dario Bertocchi

By:

Print Name: Dario Bertocchi

Print Title: Director, Program Sales

Address for Notice:

Attn: Director, Program Sales; cc: General Counsel

Address: 230 N. Milwaukee Ave

City, State, Zip: Vernon Hills, IL 60061

Phone: 847-371-6080

Email: cdwg-premiumpages@cdw.com

APPENDIX A – VENDOR INFORMATION

Vendor: CDW Government LLC
SPURR Master Contract: SMC-TN-048
RFP Issued: 10/27/2021
RFP Title: 2022 Network Infrastructure Equipment and Services
E-Rate Services Category: 2
SPURR's E-Rate Form 470 ID: 220002709

Vendor URL (home page or page specific to SPURR program): Pending.
Vendor's E-Rate Service Provider Identification Number (SPIN): 143005588
General Description of Vendor: CDW-G is a global system integrator that enables and empowers our customers to get the most out of the transformational impact of our partners' technology.

SMC Notice Contact

Name: Dario Bertocchi; Rick Kulevich
Title: Dir, Program Sales; cc: General Counsel
Address: 230 N. Milwaukee Ave
City, St, Zip: Vernon Hills, IL 60061
Phone:
Email:

Invoicing/Payables Contact

Name: Tina Paddock
Title: Accounts Receivable Manager
Address: 200 N. Milwaukee Ave
City, St, Zip: Vernon Hills, IL 60061
Phone: 847.419.6212
Email: tinasae@cdw.com

Sales Contact

Name: Angela Gadient
Title: Field Sales Manager
Address: 230 N. Milwaukee Ave
City, St, Zip: Vernon Hills, IL 60061
Phone: 312.547.2264
Email: angela@cdwg.com

E-Rate Contact (Optional)

Name: Jeff Hagen
Title: Manager, Program Management
Address: 230 N. Milwaukee Ave
City, St, Zip: Vernon Hills, IL 60061
Phone: 813.462.4055
Email: jeff.hagen@cdwg.com

Technical Contact

Name: JJ Josen
Title: Sr. Manager Integrated Service Delivery
Address: 21929 Cortina Pl
City, St, Zip: Chatsworth, CA 91311
Phone: 818.254.1739
Email: jonajos@cdw.com

Other Contact (Optional)

Name:
Title:
Address:
City, St, Zip:
Phone:
Email:

APPENDIX B – VENDOR PRICING

Vendor: CDW Government LLC

SPURR Master Contract: SMC-TN-048

RFP Issued: 10/27/2021

RFP Title: 2022 Network Infrastructure Equipment and Services

Services:

a. Cisco Systems and Cisco Meraki equipment

b. Extreme Networks equipment

c. Fortinet equipment

d. HPE and HPE Aruba equipment

e. Juniper Networks equipment

f. Palo Alto Networks equipment

g. Ruckus equipment (wired)

h. APC UPS/Power Conditioning

i. Vertiv UPS/Power Conditioning

j. Network Wiring and Basic Maint of Internal Connections, which may include installation, project management, software and basic tech support services related to above named equipment

k. Any additional components not listed (transceivers, modules, cables, power supplies, patch cords, etc.) needed for items listed to function and operate correctly

Price List: Itemized price list must either (a) be attached to SMC, or (b) if document is too lengthy to attach conveniently, be provided to SPURR in a searchable spreadsheet or PDF format file with a title referencing SMC-TN-048 and the pricing file effective date.

Sacramento City Unified School District

Coverage Dates: 7/1/22 to 06/30/23

Erate being requested from July 1, 2022 through June 30, 2023

Manufacturer: Cisco System Inc.

CDWG

Line	Item	Description	Qty	Unit Price	Extended Price
1	EDU-DNA-E-3Y	Cisco Digital Network Architecture Essentials - Term License (3 years)	2000.00	$109.82	$219,640.00

Erate at 85%	$ 186,694.00
Cost to District	$32,946.00

AGREEMENT FOR SERVICES

Between

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Youth Development Support Services Department
And
Roberts Family Development Center

The Sacramento City Unified School District ("District") and the Roberts Family Development Center (RFDC) collectively hereinafter referred to as "the Parties" hereby enter into this Agreement for program services ("Agreement") effective on February 1, 2022 ("Effective Date") with respect to the following recitals:

RECITALS

WHEREAS, the District desires to engage ROBERTS FAMILY DEVELOPMENT CENTER to develop, maintain and sustain Freedom School Summer Program, providing summer academic and enrichment services to the following sites during Summer 2022: Leataata Floyd Elementary. The primary purpose of Freedom School Summer Program is to enhance literacy opportunities, prevent summer learning loss, prevent childhood obesity and to improve the quality of life for families by providing educational opportunities to parents and/or guardians; and

WHEREAS, ROBERTS FAMILY DEVELOPMENT CENTER will work collaboratively with the District to develop, support, coordinate, and implement the **Freedom School Summer Program** at the aforementioned site. This collaboration is designed to keep students engaged in learning opportunities during the summer intercession, improve academic performance and attendance for student participants during the regular school year, provide students with active and exciting learning opportunities, literacy development, daily physical fitness opportunities, nutritious breakfast and lunch, promote healthy lifestyle choices and provide opportunities for parents to actively participate in their children's education;

All services will be provided in-person subject to federal, state, and local health and safety regulations pertaining to COVID-19. All RFDC employees who will be working with students must abide by all local, California, and federal applicable law, including FERPA, 20 U.S.C. 1232g, and Ed. Code section 49060 *et seq.*, which limits personally identifiable student records without parental consent with limited exceptions. All employees who will be working with students must undergo a criminal background investigation by SCUSD.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

A. Roles and Responsibilities.

i. RFDC shall adhere to Attachment A Scope of Services; Attachment B Expanded Learning Programs Expectations; and all expectations outlined in the SCUSD Expanded Learning Program Manual (located on SCUSD Youth Development Website);

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

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

iii RFDC shall adhere to SCUSD's *Return to Health* guidelines and all federal, state, and local health and safety regulations pertaining to COVID-19.

B. Payment. For provision of services pursuant to this Agreement, and meeting required attendance target, or a minimum of 85% of said target based on 29 days, District shall reimburse RFDC for direct services not to exceed **$212,900.00** be made in installments upon receipt of three properly submitted invoices. The first invoice for $70,966.67 will be submitted ~~during the month of March in order to cover the overhead and staff training costs~~ (Upon Board approval). The second and third invoice should be submitted in ~~July~~ Mid June Upon District recieving roster of participants and August respectively. Within one week of commencement of the services outlined in this Agreement, the Provider shall provide documentation supporting that it is able to meet 85% of the required target attendance. Failure to provide evidence of meeting 85% of target attendance may result in the immediate termination of the Agreement. In the event of termination, payment will not be initiated for any services not rendered.

Breakdown:

Program	School Name	Contract Amount	Attendance/ Target Days (29)
Freedom School Summer Program	Leataata Floyd	$212,900.00	120 students/per day
Total Amount		**$212,900.00**	

The final installment shall not be invoiced by RFDC or due until completion of all obligations pursuant to this Agreement.

C. Independent Contractor. While engaged in providing the services in this Agreement, and otherwise performing as set forth in this Agreement, RFDC and each of RFDC employees, is an independent contractor, and not an officer, employee, agent, partner, or joint venturer of the District.

D. Insurance Requirements. Prior to commencement of services and during the life of this Agreement, RFDC shall provide the District with a copy of its certificates of insurance evidencing its comprehensive general liability insurance, employment practices liability insurance, and directors and officers coverages in sums of not less than $1,000,000 per occurrence. RFDC will also provide a written endorsement to such policies-naming District as an additional insured and such endorsement shall also state, "Such insurance as is afforded by this policy shall be primary, and any insurance carried by District shall be excess and noncontributory." If insurance is not kept in force during the entire term of the Agreement, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by the RFDC to the District.

E. Fingerprinting Requirements. As required by SCUSD, all individuals that come into contact with SCUSD students must undergo a criminal background investigation by SCUSD. RFDC agrees that any employee it provides to District shall be subject to the fingerprinting and TB requirements set forth in the California Education Code. The agency will be notified upon clearance. Upon receipt of a subsequent arrest notification from DOJ, SCUSD shall within 48 hours notify RFDC of such a subsequent arrest notification. If an employee is disqualified from working for District pursuant to the requirements of the California Education Code, RFDC agrees to provide a replacement employee within 15 days of receiving notification that the previous employee has been disqualified. Failure to adhere to the terms of this provision is grounds for termination of the Agreement.

F. Confidential Records and Data. Each Party shall not disclose confidential records received from the other Party, including student records pursuant to FERPA, 20 U.S.C. § 1232g, *et seq*., and California Education Code Section 49060, *et seq*. RFDC shall maintain the confidentiality of student or pupil records and shall not disclose such records to any third parties without the express written approval of the District. In the event a Party receives a request for disclosure of such confidential records, whether under the California Public Records Act, a duly-issued subpoena, or otherwise, said Party shall tender the request to the other Party who shall be responsible for addressing said request, including the defense of its claim of confidentiality. The Party asserting its claim of confidentiality shall hold harmless and defend the Party receiving such request from any liability, claim, loss, cost, attorney's fees and damages, as adjudged by a court of competent jurisdiction, arising out of a refusal to disclose such confidential records.

G. Period of Agreement. The term of this Agreement shall be from February1, 2022, through August 5, 2022. This Agreement may be terminated by either Party at any time, for any reason, with or without cause, by providing at least thirty (30) days written notice.

The District may terminate this Contract with cause upon written notice of intention to terminate for cause. A Termination for Cause shall include: (a) material violation of this Contract by the Contractor; (b) any act by the Contractor exposing the District to liability to others for personal injury or property damage; or (c) the Contractor is adjudged as bankrupt; Contractor makes a general assignment for the benefit of creditors, or a receiver is appointed on account of the Contractor's insolvency.

Ten (10) calendar days after service of such notice, the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, or this Contract shall cease and terminate. In the event of such termination, the District may secure the required services from another contractor. If the cost to the District exceeds the cost of providing the service pursuant to this Contract, the excess cost shall be charged to and collected from the Contractor. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to the District. Written notice by the District shall be deemed given when received by the other party or no later than three days after the day of mailing, whichever is sooner.

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

I. Nondiscrimination It is the policy of the District that in connection with all services performed under contract, there will be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, handicap, religious creed, sex, gender identity, sexual orientation, age or marital status. Contractor agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act.

J. Severability. If any provisions of this Agreement are held to be contrary to law by final legislative act or a court of competent jurisdiction inclusive of appeals, if any, such provisions will not be deemed valid and subsisting except to the extent permitted by law, but all other provisions will continue in full force and effect.

K. Applicable Law/Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue shall only be in the appropriate state or federal court having venue over matters arising in Sacramento County, California, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by the District.

L. Assignment. This Agreement is made by and between RFDC and the District and any attempted assignment by them, their successors or assigns shall be void unless approved in writing by all parties.

M. Entire Agreement. This Agreement constitutes the entire agreement between RFDC and the District with respect to the subject matter hereof and supersedes all previous negotiations, proposals, commitments, writings, advertisements, publications and understandings of any nature whatsoever, with respect to the same subject matter unless expressly included in this Agreement. The parties hereby waive the presumption that any ambiguities in a contract are read against the drafter of same. The parties further agree and represent that each of them are the drafters of every part of this Agreement.

N. Amendments. The terms of this Agreement shall not be amended in any manner except by written agreement signed by the parties.

O. Execution In Counterparts. This Agreement may be executed in counterparts such that the signatures of the parties may appear on separate signature pages. Facsimile or photocopy signatures shall be deemed original signatures for all purposes.

P. Authority. Each party represents that they have the authority to enter into this Agreement and that the undersigned are authorized to execute this Agreement.

Q. Approval/Ratification by Board of Education. This Agreement shall be subject to approval/ratification by the District's Board of Education.

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

DISTRICT:

By: ____________________________ _______________

Rose Ramos
Chief Business Officer
Sacramento City Unified School District

Date

AGENCY NAME: **ROBERTS FAMILY DEVELOPMENT CENTER**

By: Derell K. Roberts 1/30/2022

Authorized Signature

Date

Print Name: Derrell K. Roberts

Title: C.E.O.

Phone Number: 916-803-8461

Email: Derrell.roberts@robertsfdc.org

DISTRICT shall:

1. Provide support for program evaluation
2. Recognize in all sponsored events and on brochures, flyers, and promotional materials as appropriate.
3. Provide a district Expanded Learning Specialist for Leataata Floyd that will provide the support and guidance needed to operate the Summer Learning program.
4. Meet weekly with the PROGRAM MANAGER of ROBERTS FAMILY DEVELOPMENT CENTER to identify program needs, assistance, and successes.
5. Designate a school staff contact person to work directly with the PROGRAM MANAGER for program planning, assistance in hiring staff and to address any implementation issues.
6. Help train program staff and volunteers on school procedures and the education/curriculum materials being used at the school that should be integrated into the program.
7. Help recruit students into the program and provide the program access to parents of participating students.
8. Help provide parents/students forums to obtain feedback on the program, what is working and what new services/program elements need to be added or modified.
9. Provide space for the program to operate, including office space for the PROGRAM MANAGER, classroom space for classes and activities, and storage space for program supplies/materials.
10. Provide breakfast and lunch that is consistent with requirements of the USDA.
11. Help coordinate custodial and storage needs of the program.
12. Meet regularly with the District contact person, RFDC site liaison and site administrator to identify program needs, successes and assistance.
13. Provide regular feedback to strengthen future partnerships.
14. Assist with the coordination of the special events.

Roberts Family Development Center shall:

1. All Freedom School Program staff is required to read District's *Return to Health* plan (including appendixes) posted on District's website and follow the instructions written in the plan. https://returntogether.scusd.edu/return-health
2. Provide a comprehensive Summer Learning academic, enrichments and recreation program based on the Freedom School proposal.
3. Work closely with school site and District to keep student enrollment and daily attendance as close to and within the agreed upon parameter as outline in the proposal. Student days of attendance will be monitored by RFDC and adjustments made to **ensure that the program maximizes all funding reimbursements not to exceed available funding.**
4. Follow the Expanded Learning Procedural Manual. Program Managers will be required to read the program manual and provide their signatures verifying that they understand the content of the manual.
5. Provide an "End of Program" Report on status of all outcomes and objectives.
6. Maintain and provide to the District weekly attendance and program activities records.
7. **RFDC shall maintain 85% or above of targeted attendance for the school site for the entire program. All Freedom School program students will be enrolled in *Infinite Campus (IC)*, District's student information system and attendance will be taken and recorded daily in IC.**
8. Comply with requirements of the USDA related to administration and operation of Expanded Learning snack and other District-sponsored nutrition programs including SCUSD's Wellness Policy.
9. Per District policies and protocol, agency staff will administer required medications prescribed by a student's health care provider/doctor.
10. Supply the staff with materials, supervision and volunteer recruitment for designated school sites.
11. In-person field trips will require prior permission from the District.
12. Communicate progress of project/partnership development on a timely and consistent manner to the District.
13. Communicate new partnership opportunities with the District.

14. Advertise, when possible, project/partnership in newspaper, events, press releases, etc. with the prior approval of the District.
15. **Provide at least one full time PROGRAM MANAGER that is employed until end of summer program 08/5/22 and sufficient staffing to maintain a 10:1 student/staff ratio.**
16. Utilize the Youth Development Support Services Quality Assurance tool, or a Self-Assessment Tool for Expanded Learning programs as the monitoring and evaluation device on a monthly basis.
17. Meeting with the PROGRAM MANAGER and District contact person to identify program needs, successes and areas for assistance.
18. Act as liaison with parents in supporting family engagement.
19. Other areas as agreed upon by both parties.

Youth Development shall:

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

Sacramento City Unified School District and Roberts Family Development Center
Program Expectations
Attachment B

District Expectations for Summer Learning Programs:

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

1. Service Providers and their staff will adopt and work within the social justice youth development framework as they operate District programs. This may include:
    a. Creating opportunities for youth-led activities and service learning
    b. Involving youth in the decision-making process when appropriate
    c. Encouraging youth civic engagement
    d. Incorporating character education

2. Service Providers and their staff will be knowledgeable of and adhere to the regulations established in the Expanded Learning manual, including, but not limited to:
    a. Requirements for Safety including COVID-19 guidelines outlined in SCUSD's *Return to Health* plan
    b. Training on Child Sexual Abuse to all agency staff
    c. Communication Protocol
    d. Medical Protocol
    e. Early Release/Late Arrival Policy
    f. Program Hours as outlined in the proposal
    g. District Disciplinary Protocol
    h. SCUSD Wellness Policy
    i. Volunteer Process – Policies, Procedures, Protocols

3. Service Providers will maintain an environment that is physically and emotionally safe for children/youth and staff at all times. This includes:
    a. Adequate supervision that includes keeping students within the visual line of sight for staff (age appropriate) at all times (excluding restroom breaks)
    b. 10:1 student/staff ratio (Student to staff ratio during field trips should be according to the Field Trip guidelines.
    c. Clear, positively stated program rules and expectations.
    d. Engage in active supervision at all times including moving through program space, scanning environment and interacting with students to help prevent incidents from occurring.

4. Area representatives, Service Providers and their staff will communicate effectively and regularly with each other and maintain accurate contact information. This means:
    a. Checking and answering e-mails and phone message daily
    b. Incidents, issues and concerns will be communicated to the district within 24 hours
    c. Regular and clear communication with parents via newsletters, phone calls, e-mails etc.
    d. Checking district (Outlook) email regularly

5. Program staff will conduct themselves in a professional manner at all times by being:
    a. Easily identifiable to parents and school staff by wearing badges in plain view while on duty
    b. Prepared and ready at least 1 hour prior to start of programming

c. Regularly assess student interest via student surveys, classroom discussions, suggestion boxes etc., and make adjustments when necessary to ensure continued student engagement

6. In order to support academic achievement, Service Providers/staff should:
   a. Have a general knowledge of the academic standing of their students in their program
   b. Align Freedom School Program to accelerate student learning
   c. Meet with administrators and teachers regularly. Maintain regular communication with site administrator or site designee
7. Program Manager will perform on-going program observations utilizing the Expanded Learning Walk-Thru form in order to provide feedback to their staff.

8. All 21st Century Community Learning Centers/ASSETs programs must assess the need for family literacy services among adult family members of student served by the program. Based on that need, all programs must, at a minimum, either refer families to existing services or coordinate with Youth Development Support Services to deliver literacy and educational development services.

9. Area representatives will evaluate Freedom School programming based on student participation, adherence to the above-mentioned guidelines, and on the analysis of the various assessment tools.

10. Program managers and instructional aides will participate in district offered professional development.

11. Agency will include information about sexual harassment and child sexual abuse prevention in all new employee orientations.

COVID-19 Addendum

In further consideration for this Agreement, RFDC enters this COVID-19 Addendum as RFDC would be providing services at Leataata Floyd Elementary:

1. RFDC agrees to strictly follow all currently applicable federal, state, county, city and/or district rules regarding protection from the COVID-19. Such guidelines may be found at:
    a. https://www.cdc.gov/coronavirus/2019-ncov/index.html
    b. https://covid19.ca.gov/
    c. https://www.saccounty.net/COVID-19/Pages/default.aspx
    d. https://www.cityofsacramento.org/Emergency-Management/COVID19
    e. https://www.scusd.edu/sites/main/files/file-attachments/mitigation_guidelines.pdf
    f. https://returntogether.scusd.edu/return-health
2. RFDC agrees to strictly follow all currently applicable federal, state, county, city and/or district rules regarding reopening guidelines for child care providers. Such guidelines may be found at:
    a. https://www.saccounty.net/COVID-19/Documents/SCPH%20COVID-19%20Reopening%20guidelines%20for%20Child%20Care%20final.pdf
3. School Administration and plant manager need to be aware of the staff and all the activities.
4. RFDC will provide training to their staff on COVID-19 mitigation measures and how to remain safe at all times.
5. Agency staff will only be at the sites during the hours agreed upon with the site administration.
6. Agency staff are required to follow all District protocols while on-site at this time, including, but not limited to maintaining proper physical distancing, wearing a mask while inside district's facilities, partaking in the health screening, washing their hands properly etc.
7. The District reserves the right to stop the use of its facilities if it observes violation of the COVID-19 rules.
8. The District reserves the right to stop the agency from providing in-person services in case there is a spike in COVID infections.

RFDC: Derrell Roberts

Address: 770 Darina Ave. Sacramento CA 95815

Signature and Title: [signature] CEO/Co-Founder

Work Phone: 916-803-8461 Other Phone:___

Contract for Sacramento City Unified School District

Pricing Valid Until 3/31/2022

Prepared for:
Sacramento City Unified School District

Created by:

Matt Coats
SchoolMint, Inc.

ORDER FORM

This Order Form (this "Order Form") is entered into as of __________________ (the "Effective Date"), by and between Sacramento City Unified School District ("Client"), and SchoolMint, Inc., a Delaware corporation ("SchoolMint"). This Order Form is for a subscription to one or more of SchoolMint's software as a service programs, related software, documentation and/or services related thereto as set forth below (collectively, the "Services"). This Order Form is subject to the terms set forth in the Master Services Agreement (the "MSA") entered into as of the Effective Date by and between SchoolMint and Client, and the terms of the MSA are incorporated and made a part of this Order Form.

Subscription Term. Access to the Services described below shall remain in effect from __________________ until __________________ ("Subscription Term") unless earlier terminated in accordance with the MSA. The Subscription Term will renew for additional annual periods at the end of the initial Subscription Term unless Client provides SchoolMint with at least 60 day advance written notice prior to the expiration of the existing Subscription Term.

License Limitations and Fees. Access to the Services is subject to the following restrictions and payment of the following fees:

Type of License	Quantity
# of Students	39,711
Subscription Term	15 Months

Product Name	Price	QTY	Subtotal
Recurring Products (15 Month Term)			
Enroll Application & Lottery Management Software License	$57,084.56	1	$57,084.56
SchoolFinder Software License	$22,337.44	1	$22,337.44
Enroll Standard Support	$0.00	1	$0.00
SIS Sync via sFTP	$0.00	1	$0.00

Hosted sFTP Site for SIS Sync Requested by SCUSD IT	$625.00	1	$625.00
One Time Products			
Implementation Services Virtual setup and training	$50,000.00	1	$50,000.00
Single Sign On for Admins via SAML or LDAP Requested by SCUSD IT	$5,750.00	1	$5,750.00

Total **$135,797.00**

At the end of each the initial Subscription Term and each Subscription Term thereafter, SchoolMint shall have the right to increase its prices for the Services by up to 5%. For any increase above 5% Schoolmint will notify Client prior to each renewal.

Your contract includes up to 167 hours of implementation services (configuration, set-up, and account management) to be used within 12 months.[1] This is sufficient to meet the needs of most organizations. If necessary, additional hours above that threshold can be purchased through SchoolMint at $150/hr for account service or $250/hr for engineering work.

Following initial implementation, annual license fees include hosting, monthly product releases, security, and support as specified for your package below.

Enrollment Standard Support

Standard Support & Customer Success is included with your paid subscription. Standard Support services include:

- Year-round access to training videos, launch checklists & best practice tips
- Access to Zendesk Knowledge Base with articles to Prepare, Launch & Manage online enrollment
- Access to Walk-Thru tutorials built-in to the product
- Access to email support for admins during standard business hours
- Annual account review conducted virtually.

Support tiers are subject to change on an annual basis.

CONDITIONS OF AGREEMENT: Order Form valid for 30 days. Please review the applicable license agreement(s) provided by your account manager. Ongoing fees are invoiced annually. See page 2 for estimated ongoing expenses.

All contracts are exclusive of tax. Any applicable tax will be added into any and all invoices resulting from this order.

Annual Audits. At any time during the Subscription Term, Customer may allow new Users to access the Services by acquiring additional user licenses, with the additional user licenses being subject to the annual subscription fees specified on the Purchase Order. Provider shall have the right to audit User access during each Subscription Term and bill Customer for any additional Users accessing the Services. Payments are due within thirty (30) days of the billing date specified on any supplemental invoice submitted to Customer following an audit.

Rate Schedule

The following is a schedule of rates for additional services. **These fees do not include T&E (travel and expenses). SchoolMint will invoice T&E separately upon Customer's approval.

Service	Description	Price
**Onsite Training/Consultation (1 day) ** **	Includes travel expenses for 1 person; available as an upgrade on select Support Tiers	**$3,000**
**Onsite Training/Consultation (2 days) ** **	Includes travel expenses for 1 person; available as an upgrade on select Support Tiers	**$5,000**
Account Service/Consulting Blocks	Services sold in 5-hour, 10-hour, 20-hour, and 50-hour packs; can be purchased as recurring or one-time	**$150/hour**
Additional Account Service/Consulting	General account service during implementation (project management, set-up, configuration, etc.)	**$150/hour**
Professional Services Engineering	Data import/export work including polygon ingestion for catchment areas, creation of custom reports, generation of imports, additional SIS mapping work, etc.	**$150/hour**
Engineering & Customization	Any custom request requiring product and/or engineering involvement; includes specification gathering, design, development & testing of custom work	**$250/hour**
Data Entry	Imports (including waitlist rollovers) that follow an existing import script and have no major data formatting issues	**$100/hour**

Service	Description	Price
Additional Virtual Training	Virtual training (preparation and delivery)	**$150/hour**

Invoice Schedule

Invoice Date	Payment Amount
4/1/2022	$71,759.40
7/1/2022	$64,037.60

Please make all checks payable to:
SchoolMint, Inc.
18520 NW 67 Ave., #227
Miami, FL 33015

Payments can also be made by bank transfer to:

Bank Name: Webster Bank
Bank Holder: SchoolMint, Inc.
Account No.: 23135570
ABA/Routing #: 211170101
Terms: Net 30 days or as otherwise set forth in the MSA

Role Definition: The undersigned is authorized to bind the Customer, including without limitation, approve and execute the Agreement, changes to the Agreement, and serve as the primary point of communication to ensure progress.

Sacramento City Unified School District

By: ______________________________________

Name: ____________________________________

Title: _____________________________________

SchoolMint, Inc.

By: ______________________________________

Name: ____________________________________

Title: _____________________________________

Client Information Sheet

Main Contact

Name: ____

Phone: ____

Email Address: ____

Address: ____

Onboarding/Implementation Contact

Name: ____

Phone: ____

Email Address: ____

Address: ____

Invoice will be generated with contract "Effective date" and is payable per the terms of the contract unless otherwise stated in the Order Form

Company Name on Invoice:____

Attention to:____

Phone: ____

Email Address: ____

Address: ____

Billing Contact

Name: ____

Phone: ____

Email Address: ____

Address: ____

Billing Requests/Notes: **(If PO is required prior to invoicing, please advise here)**

Master Services Agreement

This Master Services Agreement ("Agreement") is entered into as of ___________________________ (the "Effective Date") between Sacramento City Unified School District ("Client") and SchoolMint, Inc., a Delaware corporation having its principal place of business at 1100 Bertrand Drive, Suite B, Lafayette, LA. 70506 ("SchoolMint") (Client and SchoolMint are referenced herein as each a "Party" and collectively the "Parties").

1. Definitions.

- **a.** **"Services"** means the services and Software described in the applicable Order Form that references this Agreement ("Order Form") and any Documentation related thereto.
- **b.** **"Documentation"** means technical materials provided by SchoolMint to Client in hard copy or electronic form describing the use and operation of the Software, which does not include any sales and/or marketing materials that SchoolMint may provide Client to describe functionality intended for sales and/or marketing purposes.
- **c.** **"Software"** means the SchoolMint software products and solutions described in the Order Form.
- **d.** **"Subscription Period"** means the subscription period for the Software as set forth in the Order Form unless terminated earlier in accordance with Section 14 ("**Termination**").

2. Subscribing to the Software and Access to the Services. Client will subscribe to the Software and gain access to the Services by executing an Order Form with SchoolMint. In the event of any conflict between this Agreement and the terms set forth in the Order Form, the Order Form shall control, except this Agreement shall govern all terms relating to intellectual property rights, confidential information, warranty, indemnity and liability. Additional Order Forms may be entered into by the Parties to subscribe to additional or different features of the Services.

3. License.

- **a.** **License Grant.** Subject to the terms and conditions of this Agreement and SchoolMint's Privacy Policy, available upon request, and fully incorporated by reference herein, SchoolMint grants to Client a non-exclusive, non-transferable license during the Subscription Period, to access the Software through the User IDs and to operate the features of the Software according to the Documentation under normal circumstances.
- **b.** **User IDs.** SchoolMint will issue unique User IDs to each of the Client Personnel (as defined below) specified by Client from time to time to access and use the Software. Client Personnel will access and use the Software only through the User IDs issued by SchoolMint for such Client Personnel. Each User ID may be used only to access the Software during one (1) concurrent login session. Client will not allow Client Personnel to share User IDs with any third parties, which require prior written approval for access by SchoolMint. **"Client Personnel"** means those personnel of Client who have been provided with authorized administrative access to the Software. Client is responsible for all activity occurring under its User IDs. Client is responsible for all use of the Services by Client Personnel and for maintaining the confidentiality of all User IDs and will promptly notify SchoolMint of any actual or suspected unauthorized use of the Services. SchoolMint reserves the right to suspend or terminate any User ID which it determines may have been used for an unauthorized purpose.
- **c.** **Limitations.** Client agrees that it will not and will not permit any Client Personnel or other party to: (i) to access or use the Services other than Client Personnel explicitly authorized by SchoolMint; (ii) modify, adapt, alter or translate the Software or Documentation, except as expressly allowed hereunder; (iii) sublicense, lease, rent, loan, distribute, or otherwise transfer the Services to any third party; (iv) reverse engineer, decompile, disassemble, or otherwise derive or determine or attempt to derive or determine the source code (or algorithms, structure or organization) of the Software; (v) use or copy the Software or Documentation except as expressly allowed hereunder; (vi) disclose or transmit any data contained in the Software to any individual other than Client Personnel. Client shall hold SchoolMint harmless from any and all claims relating to Client's misuse of Software and/or Services rendered by SchoolMint to Client, including SchoolMint's intellectual property.
- **d.** **Harmful Content.** In using the Software, Client agrees to the following: (i) Client shall not incorporate into or otherwise transmit through the Software any content that violates or infringes the rights of others, including without limitation any material that: (A) may be abusive, indecent, threatening, obscene, harassing, violent, defamatory, libelous, fraudulent, or otherwise objectionable; (B) encourages or otherwise promotes conduct that would constitute a criminal offense or give rise to civil liability; (C) impersonates any person or entity or that otherwise misrepresents Client's affiliation with a person or entity; (D)

contains malicious code; (E) is in violation of the CAN-SPAM Act or any other applicable laws pertaining to unsolicited email, SMS, text messaging or other electronic communications, or the transmission of emails to an individual or entity with which Client has no preexisting relationship; (F) includes the private information of another without express permission, including but not limited to contact information, social security numbers, credit card numbers or other information which a reasonable would consider private in nature, (G) violates any privacy, intellectual property or proprietary right of another; (H) is pornographic or sexual in nature; (I) expressly targets children under the age of 13; or (J) is unlawful or otherwise objectionable in SchoolMint's sole opinion; and (ii) Client shall ensure that Client's use of the Services is at all times compliant with all applicable local, state, federal and international law, regulations and conventions, including without limitation, those related to data privacy, international communications, and the exportation of data of any kind, regulations of the U.S. Securities and Exchange Commission and/or any rules of a securities exchange in the U.S. or elsewhere.

e. **Client Responsibility.** Client shall perform the responsibilities necessary to establish Client's use of the Services, including (a) providing Client Personnel lists to setup User IDs, (b) properly maintaining all associated equipment, software and environmental conditions in accordance with applicable industry standards and/or specifications SchoolMint provides Client, and (c) designating Client Personnel to participate in training.

f. **Client Authorization; Enforceability.** Client represents and warrants that (i) it has obtained all necessary authorizations to enter into this Agreement and the Order Form, (ii) the person signing and/or consenting on behalf of Client is a duly authorized representative of the Client, and (iii) this Agreement is a duly authorized binding and enforceable obligation of Client.

g. **Hosting Services**. SchoolMint will provide the hosting services ("**Hosting Services**") for the Software through a third party hosting facility (such as AWS) and may update the content, functionality and user interface of the Hosting Services from time to time in its sole discretion and in accordance with this Agreement. In order to use the Software, Client must have or obtain access to the internet. Client agrees that SchoolMint is not providing Client with access to the internet in order to use the Software and that Client is solely responsible for obtaining and maintaining such internet access and for providing all equipment necessary to obtain and maintain such internet access. SchoolMint does not and cannot control the flow of data to or from SchoolMint's network, designated hosting facility and/or other portions of the internet. Such flow depends in large part on the performance of internet services provided or controlled by third parties. At times, actions or inactions of such third parties can impair or disrupt Client's connections to the internet (or portions thereof). SchoolMint agrees to use commercially reasonable efforts to take any actions it deems appropriate to remedy and avoid such events. However, SchoolMint cannot guarantee that such events will not occur. Accordingly, SchoolMint disclaims any and all liability resulting from or related to such event.

h. **Equipment**. If Client has purchased any equipment from SchoolMint as set forth in the Order Form, then such equipment is provided "AS-IS" from the manufacturer and SchoolMint makes no warranties, express or implied, with respect to such equipment. To the extent permitted by the manufacturer, all manufacturer's warranties will be passed through to Client.

4. **Reservation of Rights.**

a. **SchoolMint.** SchoolMint expressly reserves all rights in the Services, Software, Documentation, and all other materials provided by SchoolMint hereunder not specifically granted to Client. It is acknowledged that all right, title and interest in the Services, Software, Documentation, and all other materials provided by SchoolMint hereunder, any update, adaptation, translation, customization or derivative work thereof, and all intellectual property rights therein will remain with SchoolMint (or third party suppliers, if applicable) and that the Services, Software, Documentation, and all other materials provided by SchoolMint hereunder are licensed on a subscription basis and not transferred to Client apart from the temporary license discussed herein.

b. **Client**. Client expressly reserves all rights in any data that Client (or Client Personnel) uploads through the Services and all results from processing such data, including compilations, and derivative works thereof (the "**Client Data**"), except that Client grants SchoolMint a non-exclusive, royalty-free, license to use, reproduce, and create derivative works of the Client Data in operating the Service features for Client's benefit. Notwithstanding the foregoing, SchoolMint may use and distribute aggregated and/or de-identified data that is derived from the Client Data for any lawful purpose and such aggregated and/or de-identified data shall be owned by SchoolMint. Client represents and warrants that Client has all rights under applicable law to provide the Client Data, including any personal information of any of the students and or other persons included therein.

5. Term. Unless earlier terminated pursuant to this Agreement, this Agreement shall be in effect pursuant to the dates set forth in the Order Form ("**Initial Term**"), and thereafter may be renewed for additional one (1) year periods upon each anniversary of the commencement of the Initial Term (each subsequent period will be known as a "**Renewal Term**" and together with the Initial Term, the "**Term**"). The Renewal Terms will be invoiced at then-current rates. Expiration or termination of an Order Form shall not affect any other Order Form, unless the Agreement Term expires or the Agreement as a whole is terminated under Section 14 ("**Termination**").

6. User Documentation. The Services may contain online Documentation describing the operation of the Services under normal circumstances. No source code or technical-level documentation to the Services is licensed under this Agreement.

7. Client Support. During the Subscription Period for the applicable Services, SchoolMint will provide the following standard customer support:

a. **Web Support.** Client's designated representative shall have access to SchoolMint's technical support web site and may use the website to submit service requests. SchoolMint will use reasonable efforts to respond in a timely manner under the given circumstances.

b. **Client's Responsibilities**. To receive support, Client shall: (i) report errors or suspected errors for which support is needed, and supply SchoolMint with sufficient information and data to reproduce the error; (ii) procure, install, operate and maintain hardware, operating systems and other software that are compatible with the most current supported version of Software and otherwise in conformity with SchoolMint's minimum requirements as made available to Client; and (iii) maintain an operating environment free of any modifications or other programming that might interfere with the functioning of Software. Client acknowledges that fixes and new versions may be made available electronically, and that, in some cases, SchoolMint may maintain e-mail distribution lists that are used to notify customers of the availability of fixes and new versions and to provide other information to customers that are eligible for support. Client shall be responsible for including the appropriate Client Personnel on any such e-mail distribution lists of SchoolMint so that Client receives such notifications and other information.

c. **Service Upgrades and Scheduled Downtime.** Client shall receive access to upgraded versions of the Services as made available by SchoolMint from time to time, and at no additional charge. SchoolMint may from time to time schedule downtime for maintenance and upgrades. SchoolMint may provide Client notice of any scheduled downtime, including any scheduled user disruption, if the circumstances permit such notice. SchoolMint will strive to perform updates during non-peak hours.

8. Professional Services. In consideration of Client's payment of the applicable fees and expenses set forth in the Order Form for professional services, SchoolMint will provide Client the professional services set forth therein, which may include attendance at designated training sessions provided by SchoolMint as set forth herein ("**Professional Services**"). Training may be conducted at SchoolMint's training facility, at Client's location, or by teleconference, as agreed by the Parties. In the event that Professional Services are provided beyond standard service offerings provided in connection with the licensing of the Software (such as custom design or custom implementations), then such additional Professional Services shall be described in a separate statement of work to be entered into between the Parties.

9. Fees and Payment.

- **a. Subscription Fees.** Subscription Fees (set forth in each Order Form) are payable in advance pursuant to subsection 9(b) below. SchoolMint will issue an invoice for each payment annually.
- **b. Fees**. The Subscription Fees and all other fees and expenses set forth in each Order Form (all such fees are collectively "**Fees**") will be invoiced and are payable net thirty (30) days after the invoice date.
- **c. Late Payment.** Client may not withhold or "setoff" any amounts due hereunder. SchoolMint reserves the right to suspend access to the Services until all undisputed past due amounts are paid in full after giving Client advance written notice and an opportunity to cure as specified in this Agreement.
- **d. Certain Taxes.** Fees quoted do not include and Client shall pay, indemnify and hold SchoolMint harmless from all gross receipts, value-added, GST, personal property or other taxes, and all applicable duties, tariffs, assessments, export and import fees or similar charges (including interest and penalties imposed thereon) on the transaction contemplated herein, other than taxes based on the net income or profits of SchoolMint. If Client is exempt from federal, state, sales, and use taxes the Client will not be charged the same upon providing SchoolMint with sufficient evidence of said exemption.

10. Confidential Information.

a. **Definitions.** For purposes of this section, a Party receiving Confidential Information (as defined below) shall be the "**Recipient**" and the Party disclosing such information shall be the "**Discloser**" and "**Confidential Information**" means all information disclosed by Discloser to Recipient during the Term and marked as "confidential" or "proprietary". Client hereby acknowledges that the Services (including any Documentation, Software, and any translations, compilations, partial copies and derivative works thereof) will be considered Confidential Information belonging exclusively to SchoolMint (or its designated third party supplier), and SchoolMint hereby acknowledges that Client Data will be considered Confidential Information belonging to Client, in each case regardless of whether or not marked as "confidential" or "proprietary".

b. **Covenant.** To the extent permitted by law, the Recipient hereby agrees that during the Term and at all times thereafter it shall not (i) disclose such Confidential Information of the Discloser to any person or entity, except to its own personnel having a "need to know" (and who themselves are bound by similar nondisclosure restrictions), and to such other recipients as the Discloser may approve in writing; provided that all such recipients shall have first executed a confidentiality agreement in a form acceptable to Discloser; (ii) use Confidential Information of the Discloser except to exercise its license rights or perform its obligations under this Agreement; or (iii) alter or remove from any Confidential Information of the Discloser any proprietary legend. Recipient shall use at least the same degree of care in safeguarding the Confidential Information of the Discloser as it uses in safeguarding its own confidential information of a similar nature, but in no event shall less than due diligence and reasonable care be exercised. Upon the earlier of Discloser's written request or termination or expiration of this Agreement, and regardless of whether a dispute may exist, Recipient shall return or destroy (as instructed by Discloser) all Confidential Information of Discloser in its possession or control and cease all further use thereof. Notwithstanding the foregoing, Recipient may disclose Discloser's Confidential Information to the extent that such disclosure is necessary for the Recipient to enforce its rights under this Agreement or is required by law or by the order of a court or similar judicial or administrative body, provided that the Recipient promptly notifies the Discloser in writing of such required disclosure and cooperates with the Discloser to seek an appropriate protective order.

c. **Injunctive Relief.** Recipient acknowledges that violation of the provisions of this section would cause irreparable harm to Discloser not adequately compensable by monetary damages. In addition to other relief, it is agreed that injunctive relief shall be available without necessity of posting bond to prevent any actual or threatened violation of such provisions.

11. Disclaimers.

a. **DISCLAIMER OF OTHER WARRANTIES. SOFTWARE AND SERVICES ARE PROVIDED "AS IS" AND WITHOUT WARRANTY OF ANY KIND (UNLESS EXPLICITLY PROVIDED FOR HEREIN), AND SCHOOLMINT AND ITS LICENSORS EXPRESSLY DISCLAIM ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND POTENTIAL IMPLEMENTATION DELAYS. SCHOOLMINT DOES NOT WARRANT THAT THE FUNCTIONALITY CONTAINED IN THE SOFTWARE WILL MEET CLIENT'S REQUIREMENTS, OR THAT THE OPERATION OF THE SOFTWARE OR HOSTING SERVICES WILL BE UNINTERRUPTED OR ERROR-FREE, OR THAT DEFECTS IN THE LICENSED PRODUCT WILL BE CORRECTED. FURTHERMORE, SCHOOLMINT DOES NOT WARRANT OR MAKE ANY REPRESENTATIONS REGARDING THE USE OR THE RESULTS OF THE USE OF THE SOFTWARE OR SERVICES IN TERMS OF CORRECTNESS, ACCURACY, RELIABILITY, SECURITY OR OTHERWISE. CLIENT AGREES THAT THE USE OF SOFTWARE AND SERVICES IS AT CLIENT'S OWN RISK. NO ORAL OR WRITTEN INFORMATION OR ADVICE GIVEN BY SCHOOLMINT OR AN SCHOOLMINT REPRESENTATIVE SHALL CREATE A WARRANTY OR IN ANY WAY INCREASE THE SCOPE OF ANY WARRANTY. SOME JURISDICTIONS MAY NOT ALLOW THE EXCLUSION OF CERTAIN IMPLIED WARRANTIES, SO THE ABOVE EXCLUSION MAY NOT FULLY APPLY TO CLIENT.**

b. **Limited Non-Infringement Warranty.** SchoolMint warrants that it has the right to license to Client the Software and provide the Services as contemplated by this Agreement. SchoolMint represents and warrants that as of the date the Software and Services, when properly used in accordance with the Documentation and this Agreement, will not misappropriate or infringe any third party's intellectual property rights recognized under any trade secret law, any U.S. copyright, or U.S. patent issued as of the Effective Date.

c. **Limited Privacy Warranty.** SchoolMint hereby recognizes that the Client Data which Client provides to SchoolMint may include personal information of students. In order for SchoolMint to carry out its obligations under this Agreement, it is necessary for SchoolMint to use the Client Data. SchoolMint agrees to use the Client Data, some of which may contain personal information of students, only for the purpose of fulfilling its obligations under this Agreement. SchoolMint agrees all usage of Client Data shall be in compliance with the requirements of applicable privacy laws. SchoolMint warrants that it has put in place reasonable and appropriate security, technical and organizational measures to protect its usage of the Client Data against accidental or unlawful destruction or accidental loss, alterations, and unauthorized use, disclosure or access. SchoolMint also warrants that it shall not disclose to, permit the disclosure to, or provide access to the Client Data to any third parties, except as is necessary for SchoolMint to fulfill its obligations under this Agreement and under the law. In the event the Client or any third party believes there has been a material breach of this provision, SchoolMint shall have a reasonable amount of time, which will be a minimum of thirty (30) days from the date of receiving written notice to cure any such alleged breach.

12. Limitation of Liabilities. The Parties acknowledge that the following provisions have been negotiated by them and reflect a fair allocation of risk and form an essential basis of the bargain and shall survive and continue in full force and effect despite any failure of consideration or of an exclusive remedy:

SCHOOLMINT SHALL NOT BE LIABLE TO CLIENT FOR ANY SPECIAL, EXEMPLARY, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES; OR LOST PROFITS, LOST FUNDING, LOST SAVINGS, OR LOST OR DAMAGED DATA; OR FOR CLAIMS OF A THIRD PARTY; ARISING OUT OF THIS AGREEMENT, SOFTWARE, THIRD PARTY SOFTWARE, SUPPORT, HOSTING, SERVICES, OR OTHER ITEMS PROVIDED, OR THE USE OR INABILITY TO USE ANY OF THE FOREGOING, EVEN IF SCHOOLMINT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR THEY ARE FORESEEABLE. IN ANY EVENT, IN RESPECT OF ANY CLAIM, DEMAND OR ACTION ARISING OUT OF THIS AGREEMENT, CLIENT SHALL BE LIMITED TO RECEIVING ACTUAL AND DIRECT DAMAGES IN A MAXIMUM AGGREGATE AMOUNT EQUAL TO THE CHARGES PAID BY CLIENT TO SCHOOLMINT HEREUNDER FOR THE APPLICABLE LICENSED PRODUCT, ITEM OR SERVICE ON WHICH THE CLAIM IS BASED IN THE PREVIOUS TWELVE (12) MONTHS.

13. Notices. Any notice or communication required or permitted under this Agreement shall be in writing to the parties at their respective addresses of record or at such other address as may be given in writing by either party to the other in accordance with this section and shall be deemed to have been received by the addressee (i) if given by hand, immediately upon receipt; (ii) if given by overnight courier service, the first business day following dispatch or (iii) if given by registered or certified mail, postage prepaid and return receipt requested, the second business day after such notice is deposited in the mail.

14. Termination.

a. **Termination for Breach.** SchoolMint shall have the right to immediately suspend performance under this Agreement in the event that Client is in breach of any of its obligations under this Agreement. In addition, either party shall have the right to terminate this Agreement in whole or in part upon thirty (30) days written notice to the other party, in the event the other party materially breaches this Agreement and fails to correct such breach within such thirty (30) day period; provided that SchoolMint shall have the right to terminate this Agreement immediately upon written notice in the event that Client breaches any of its obligations under Section 10. The Parties further acknowledge that, as breach of the provisions of Section 10 could result in irreparable injury to the Discloser, that each Party shall have the right to seek equitable relief against any actual or threatened breach thereof, without proving actual damages.

b. **Liquidated Damages.** In the event that Client enters into a multi-year contract with SchoolMint, and Client terminates the contract or any portion thereof, Client agrees to pay SchoolMint the remaining sum due to SchoolMint through the stated term of the Order Form as liquidated damages, as actual damages being impossible to calculate. This clause shall not apply in the event Client terminates this Agreement as a result of SchoolMint's breach in accordance with Subsection 14(a) herein. Notwithstanding the foregoing, Client shall not be liable for such liquidated damages in the event that: (i) Client provides SchoolMint at least thirty (30) days' advance notice of termination prior to the effective date anniversary; and (ii) such termination is a result of the non-appropriation of funds for Client's contract. Client shall not utilize this clause as a right to terminate the contract for convenience. SchoolMint reserves the right to seek documentation evidencing the non-appropriation of funds.

c. **Survival.** Upon termination or expiration of this Agreement for any reason: (i) all rights and obligations of both Parties (except for Client's payment of all Fees then owing), including all licenses granted hereunder, shall immediately terminate except as provided below; (ii) within thirty (30) days after the effective date of termination, each Party shall comply with the obligations to return or destroy, at a Discloser's determination, all Confidential Information of the other Party, as set forth in Section 10 ("**Confidential Information"**). The following Sections and Subsections will survive expiration or termination of this Agreement for any reason: Section 4 ("**Reservation of Rights**"), Section 10 ("**Confidential Information**"), Section 11 ("**Warranties and Disclaimer**"), Section 12 ("**Limitation of Liabilities**"), Section 14(c) ("**Survival**"), and Section 15 ("**General Provisions**"). Upon termination, as long as Client is not in breach, if requested, SchoolMint shall make a final backup of Client Data and provide the backup media to Client at SchoolMint's then-current rates.

15. General Provisions.

a. **Assignment.** Client may not assign this Agreement to any third party without SchoolMint's prior written consent. SchoolMint may assign this Agreement to any purchaser of all or substantially all of its assets or capital stock. Any assignment in violation of this section shall be void. The terms of this Agreement shall be binding upon permitted assignees.

b. **Choice of Law; Attorney's Fees.** This Agreement and any action related thereto shall be governed by and construed in accordance with the laws of the State of California, without regard to conflicts of law principles. Each of the Parties hereto agrees to be subject to the exclusive jurisdiction, and venue shall reside, in the state and federal courts located in Sacramento, California for the purpose of adjudicating any dispute relating to or arising out of this Agreement. The U.N. Convention on Contracts for the International Sale of Goods shall not apply to this Agreement. Any claim against SchoolMint must be brought within one (1) year after it arose, or be barred. The prevailing Party in any action to enforce this Agreement will be entitled to recover its attorneys' fees and costs in connection with such action.

c. **Compliance with Export Regulations.** Client has or shall obtain in a timely manner all necessary or appropriate licenses, permits or other governmental authorizations or approvals; shall indemnify and hold SchoolMint harmless from, and bear all expense of, complying with all foreign or domestic laws, regulations or requirements pertaining to the importation, exportation, or use of the technology to be developed or provided herein. Client shall not directly or indirectly export or re-export (including by transmission) any regulated technology to any country to which such activity is restricted by regulation or statute, without the prior written consent, if required, of the administrator of export laws (e.g., in the U.S., the Bureau of Export Administration of the U.S. Department of Commerce).

d. **Construction.** Except as otherwise provided herein, the Parties rights and remedies under this Agreement are cumulative. The term "including" means "including without limitation."

e. **Force Majeure**. Neither Party shall be liable to the other for any delay or failure to perform any obligation under this Agreement (except for a failure to pay fees) if the delay or failure is due to unforeseen events which occur after the signing of this Agreement and which are beyond the reasonable control of such Party, such as a strike, blockade, war, act of terrorism, riot, natural disaster, failure or diminishment of power or telecommunications or data networks or services, or refusal of a license by a government agency.

f. **Severable.** Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Without limiting the generality of the foregoing, Client agrees that the section titled Limitation of Liabilities will remain in effect notwithstanding the enforceability of any other provision herein.

g. **Waiver**. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions.

h. **Counterparts; Facsimile Signature**. This Agreement, and may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

i. **Independent Contractors.** Client's relationship to SchoolMint is that of an independent contractor, and neither Party is an agent or partner of the other. Client will not have, and will not represent to any third party that it has, any authority to act on behalf of SchoolMint.

j. **Entire Agreement.** This Agreement, the Order Form, and Client's Purchase Order (if any) incorporated by reference constitute the entire agreement between the Parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. This Agreement may be amended only by a written document signed by both Parties. In the event of any conflicts between this Agreement and the Order Form, the terms of the Order From shall prevail. The headings of sections of this Agreement are for reference purposes only and have no substantive effect.

Accepted and agreed by the authorized representative of each Party:

Sacramento City Unified School District SchoolMint, Inc.

By: ______________________________ By: ______________________________

Name: ________________________________ Name: _______________________________

Title: __________________________________ Title: _________________________________

Date___________________________________ Date: _________________________________

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.1b

Meeting Date: March 17, 2022

Subject: Approve Personnel Transactions

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

Division: Human Resources Services

Recommendation: Approve Personnel Transactions

Background/Rationale: N/A

Financial Considerations: N/A

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

Documents Attached:
1. Certificated Personnel Transactions Dated March 17, 2022
2. Classified Personnel Transactions Dated March 17, 2022

Estimated Time of Presentation: N/A
Submitted by: Cancy McArn, Chief Human Resources Officer
Approved by: Jorge A. Aguilar, Superintendent

Attachment 1: CERTIFICATED 3/17/2022

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
CURRY SIMS	DRAKE	B	Campus Monitor	CHARLES A. JONES CAREER & ED	2/28/2022	6/30/2022	EMPLOY PROB 2/28/22
MOORE	IAN	B	Teacher, Resource, Special Ed.	ROSA PARKS MIDDLE SCHOOL	2/7/2022	6/30/2022	EMPLOY PROB 2/7/22
TOTH	ANNETTE	0	Teacher, Elementary	LEATAATA FLOYD ELEMENTARY	1/10/2022	6/30/2022	EMPLOY PROB 1/10/22
LEAVES							
CHA	FONG	A	Teacher, Middle School	KIT CARSON INTL ACADEMY	2/7/2022	6/25/2022	LOA (PD) FMLA/CFRA 2/7/22
DETHERAGE	SANDEEP	A	Teacher, Resource, Special Ed.	WILL C. WOOD MIDDLE SCHOOL	11/23/2021	2/13/2022	AMEND LOA (PD) 11/23-2/13/22
DETHERAGE	SANDEEP	A	Teacher, Resource, Special Ed.	WILL C. WOOD MIDDLE SCHOOL	2/14/2022	5/17/2022	LOA (PD) FMLA/CFRA 2/14-5/17/22
DETHERAGE	SANDEEP	A	Teacher, Resource, Special Ed.	WILL C. WOOD MIDDLE SCHOOL	5/18/2022	6/16/2022	LOA (UNPD) 5/18-6/16/22
DETHERAGE	SANDEEP	A	Teacher, Resource, Special Ed.	WILL C. WOOD MIDDLE SCHOOL	6/17/2022	6/30/2022	LOA RTN (UNPD) 6/17/22
FALLON	MARGO	A	Teacher, Spec Ed	HIRAM W. JOHNSON HIGH SCHOOL	1/31/2022	3/13/2022	LOA EXT (PD) 1/31-3/13/22
FITZGERALD	TIMOTHY	B	Teacher, Elementary Spec Subj	DAVID LUBIN ELEMENTARY SCHOOL	3/14/2022	4/1/2022	LOA (PD) 3/14-4/1/22
FULLOVE	AFRICA	A	Training Specialist	SCHOOL CLIMATE	2/25/2022	5/19/2022	LOA (PD) FMLA/CFRA 2/25/22-5/19/22
FULLOVE	AFRICA	A	Training Specialist	SCHOOL CLIMATE	5/20/2022	6/30/2022	LOA RTN 5/20/22
GRAZIANO	JENNIFER	A	Training Specialist	CURRICULUM & PROF DEVELOP	2/1/2022	2/16/2022	EXT LOA (PD) FMLA/CFRA 2/1/22-2/16/22
GRAZIANO	JENNIFER	A	Training Specialist	CURRICULUM & PROF DEVELOP	2/17/2022	6/30/2022	LOA RTN 2/17/22
HUANG	QIANRU	A	Teacher, Elementary	WILLIAM LAND ELEMENTARY	4/26/2022	6/17/2022	LOA (PD) FMLA/CFRA 4/26-6/17/22
JOHNSON	RYAN	0	Teacher, Resource, Special Ed.	GEO WASHINGTON CARVER	11/29/2021	12/17/2021	LOA (PD) FMLA/CFRA
JOHNSON	RYAN	0	Teacher, Resource, Special Ed.	GEO WASHINGTON CARVER	12/18/2021	6/30/2022	LOA RTN (PD) FMLA/CFRA
MAZE	ROCHELLE	A	Teacher, Elementary	WASHINGTON ELEMENTARY SCHOOL	2/11/2022	3/4/2022	LOA (PD) FMLA/CFRA 2/11-3/4/22
MIYAMOTO-MATA	AMY	A	Teacher, Middle School	WILL C. WOOD MIDDLE SCHOOL	2/18/2022	3/15/2022	LOA (UNPD) 2/18-3/15/22
PERRY	DIANA	A	Teacher, Elementary	CROCKER/RIVERSIDE ELEMENTARY	2/14/2022	5/9/2022	LOA (PD) FMLA/CFRA 2/14-5/9/22
SARABA	SUZANNE	A	Teacher, Parent/Preschool Ed	EARLY LEARNING & CARE PROGRAMS	2/23/2022	6/30/2022	LOA RTN (PD) FMLA 2/23/22
SEIFERT	ALEXANDRIA	0	Teacher, Resource, Special Ed.	LUTHER BURBANK HIGH SCHOOL	2/16/2022	6/30/2022	LOA RTN (PD) 2/16/22
SHINTAKU	VANESSA	A	Teacher, Resource, Special Ed.	HIRAM W. JOHNSON HIGH SCHOOL	3/10/2022	6/16/2022	LOA (UNPD) 3/10/22
RE-ASSIGN/STATUS CHANGE							
BROWN	STEPHAN	A	Dir III, Student Svcs/Alt Ed	STUDENT SUPPORT AND FAMILY SER	12/1/2021	6/30/2022	REA 12/1/21
KRBECEK	VLASTIMIL	Q	Assistant Principal, Elem Sch	PACIFIC ELEMENTARY SCHOOL	1/24/2022	6/30/2022	REA/STCHG 1/24/22
KRBECEK	VLASTIMIL	Q	Site Instruction Coordinator	PACIFIC ELEMENTARY SCHOOL	1/24/2022	6/30/2022	STCHG 1/24/22
TREMBLAY	DESIREE	B	Assistant Principal, Elem Sch	PARKWAY ELEMENTARY SCHOOL	1/3/2022	6/30/2022	REA/STCHG 1/3/22
VALLE	IRENE	A	School Nurse	HEALTH SERVICES	3/1/2022	6/30/2022	STCHG 3/1/22
WOLFE	ROXANNE	B	Principal, Elementary School	BRET HARTE ELEMENTARY SCHOOL	2/15/2022	6/30/2022	REA/STCHG 2/15/22
SEPARATE / RESIGN / RETIRE							
ALDAMA	ASHLYN	A	Inst Aid, Spec Ed	ALBERT EINSTEIN MIDDLE SCHOOL	1/19/2022	1/28/2022	SEP/RESIGN 1/28/22
BURNETT	OCTAVIA	C	Teacher, Elementary Spec Subj	NICHOLAS ELEMENTARY SCHOOL	7/1/2021	9/2/2021	SEP/RESIGN 9/2/21
BURNETT	OCTAVIA	C	Teacher, Elementary Spec Subj	PARKWAY ELEMENTARY SCHOOL	7/1/2021	9/2/2021	SEP/RESIGN 9/2/21
FORD	YOLANDA	0	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	7/1/2021	9/23/2021	SEP/RESIGN 9/23/21
HUEZO	MANUEL	A	Principal, Elementary School	PETER BURNETT ELEMENTARY	7/1/2021	2/25/2022	SEP/RESIGN 2/25/22
JOHNSON	GAIL	A	Principal,Supt Priority (Elem)	FATHER K.B. KENNY - K-8	7/1/2021	3/18/2022	SEP/RETIRE 3/18/22
KULBIDYUK	TAISIYA	A	School Psychologist	SPECIAL EDUCATION DEPARTMENT	11/17/2021	2/26/2022	SEP/TERM 2/26/22
SCHROEDER	JEANNETTE	B	Coord III Curr, Engl Lang Arts	CURRICULUM & PROF DEVELOP	7/1/2021	2/25/2022	SEP/RESIGN 2/25/22
THOMAS-HILL	FELICIA	B	Asst Prncpl,Supt Prty (Elem)	FATHER K.B. KENNY - K-8	7/1/2021	2/22/2022	SEP/RESIGN 2/22/22

O=Zero Yr Probationary; A=Permanent; B=First Yr Probationary; C=Second Yr Probationary; E=Temp Contract; I=Long Term Temp; J=Short Term Temp; Q=Limited Term Assignment-Evaluated; R=Limited Term Assignment-Not Evaluated

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment

O=Zero Yr Probationary; A=Permanent; B=First Yr Probationary; C=Second Yr Probationary; E=Temp Contract; I=Long Term Temp; J=Short Term Temp; Q=Limited Term Assignment-Evaluated; R=Limited Term Assignment-Not Evaluated

Sacramento City Unified School District Personnel Transactions
March 17, 2022

Attachment 2: CLASSIFIED 3/17/2022

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
DENNIE LOPEZ	ALIYAH	B	Noon Duty	MATSUYAMA ELEMENTARY SCHOOL	2/22/2022	6/30/2022	EMPLOY PROB 2/22/22
EKMAN	AMANDA	B	Youth Services Specialist	FOSTER YOUTH SERVICES PROGRAM	2/23/2022	6/30/2022	EMPLOY PROB 2/23/22
FRANCISCO	KRISTINA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/3/2022	6/30/2022	EMPLOY PROB 3/3/22
FRANCO	DAYANA	B	Noon Duty	CESAR CHAVEZ INTERMEDIATE	1/3/2022	6/30/2022	EMPLOY PROB 1/3/22
GIRI	BHANU	B	Custodian	ROSEMONT HIGH SCHOOL	12/13/2021	6/30/2022	EMPLOY PROB 12/13/22
JAQUEZ	GLORIA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/2/2022	6/30/2022	EMPLOY PROB 3/2/22
LAVINE	LARA	B	Board Cert Behavior Analyst	SPECIAL EDUCATION DEPARTMENT	2/22/2022	6/30/2022	EMPLOY PROB 2/22/22
MEDINA	WENDY	B	Youth Services Pgm Associate	YOUTH DEVELOPMENT	3/2/2022	6/30/2022	EMPLOY PROB 3/2/22
PONENALA	MARLENA	B	Inst Aid, Spec Ed	C. K. McCLATCHY HIGH SCHOOL	2/17/2022	6/30/2022	EMPLOY PROB 2/17/22
RAMIREZ	EMILI	B	Clerk III	CHARLES A. JONES CAREER & ED	11/29/2021	6/30/2022	EMPLOY PROB 11/29/21
ROSE	NANCI	B	Clsfctn & Compensation Spclst	HUMAN RESOURCE SERVICES	2/15/2022	6/30/2022	EMPLOY PROB 2/15/22
SALAZAR	AMANDA	B	Instructional Aide	ETHEL I. BAKER ELEMENTARY	1/31/2022	6/30/2022	EMPLOY PROB 1/31/22
WHITEHURST	VENA	B	Admin Asst, Ed-Special Ed	SPECIAL EDUCATION DEPARTMENT	1/31/2022	6/30/2022	EMPLOY PROB 1/31/22
LEAVES							
BLOUNT	ALEXANDRIA	A	School Office Manager II	CALIFORNIA MIDDLE SCHOOL	2/26/2022	6/30/2022	LOA RTN (PD) EXT FMLA/CFRA 2/26/22
GIBSON	LEONARD	A	Campus Monitor	SUCCESS ACADEMY	2/8/2022	6/30/2022	ADMIN LOA (UNPD) 2/8-6/30/22
GONSALVES	TAMARA	B	Adult Edctn Testing Proctor	A.WARREN McCLASKEY ADULT	12/10/2021	2/28/2022	LOA (UNPD) 12/10/21-2/28/22
JOHNSON	EBONY	A	Inst Aid, Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	2/3/2022	6/30/2022	LOA RTN (PD) 2/3/22
TORRES	MARIA	A	Custodian	ROSEMONT HIGH SCHOOL	1/24/2022	6/30/2022	LOA RT EXT (PD) 1/24/22
RE-ASSIGN/STATUS CHANGE							
AKANNI CAMMACK	DOMINIQUE	B	Bus Driver	TRANSPORTATION SERVICES	2/17/2022	6/30/2022	STCHG 2/17/22
CONN	RICHARD	B	Spec II District Facilities Op	FACILITIES MAINTENANCE	2/18/2022	6/30/2022	REA/STCHG 2/18/22
DOE	DESIREE	A	Bus Driver	TRANSPORTATION SERVICES	2/25/2022	6/30/2022	STCHG 2/25/22
DOMINGUEZ	MONICA	B	Office Tchncn III	HIRAM W. JOHNSON HIGH SCHOOL	2/22/2022	4/30/2022	REA/STCHG 2/22/22
DOMINGUEZ	MONICA	A	Clerk III	HIRAM W. JOHNSON HIGH SCHOOL	2/22/2022	6/30/2022	STCHG 2/22/22
HANNIGAN	LYNZEY	B	Spec II District Facilities Op	FACILITIES MAINTENANCE	2/8/2022	6/30/2022	REA/STCHG 2/8/22
HERNANDEZ	ARELI	B	Transition Asst SpEd	SPECIAL EDUCATION DEPARTMENT	2/28/2022	2/28/2022	REA/STCHG 2/28/22
KOKAYI	NAILAH	B	Coordinator I, Mental Health	STUDENT SUPPORT&HEALTH SRVCS	2/9/2022	6/30/2022	REA/STCHG 2/9/22
LUEVANOS	ANDRES	B	Sprinkler Fitter/Plumber Asst	FACILITIES MAINTENANCE	2/17/2022	6/30/2022	REA/STCHG 2/17/22
MORENO	TORRIE	B	Facilities Project Tech	FACILITIES MAINTENANCE	3/2/2022	6/30/2022	REA/STCHG 3/2/22
PICKENS II	DAVID	B	Morning Duty	ALICE BIRNEY WALDORF - K-8	1/26/2022	6/30/2022	STCHG 1/26/22
SEWARD	SHIMIKA	B	Attendance Tech II	ROSEMONT HIGH SCHOOL	1/31/2022	6/30/2022	REA/STCHG 1/31/22
THOMAS	AN-MARIE	B	Custodian	SUTTER MIDDLE SCHOOL	1/31/2022	6/30/2022	REA 1/31/22
SEPARATE / RESIGN / RETIRE							
CHRISTIAN	LACHIA	A	Inst Aide Child Dev	EARLY LEARNING & CARE PROGRAMS	1/26/2022	1/31/2022	SEP/RESIGN 1/31/22
CHUNG SMITH	GLORIA	A	Budget Analyst	BUDGET SERVICES	7/1/2021	2/15/2022	SEP/RETIRE 2/15/22
HULL	ALISON	A	Noon Duty	CALEB GREENWOOD ELEMENTARY	9/1/2021	12/17/2021	SEP/RESIGN 12/17/21
KEDKAD	ABDURAZAGH	A	Inst Aid, Spec Ed	PARKWAY ELEMENTARY SCHOOL	1/1/2022	2/16/2022	SEP/39MO 2/16/22
ROBERTSON	EURYDICE	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/1/2021	2/16/2022	SEP/TERM 2/16/22
WAKEFIELD	IAN	A	Noon Duty	PONY EXPRESS ELEMENTARY SCHOOL	9/1/2021	2/18/2022	SEP/RESIGN 2/18/22
WITHEY	DOROTHY	A	Food Service Lead, School Site	NUTRITION SERVICES DEPARTMENT	1/1/2022	2/16/2022	SEP/TERM 2/16/22

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.1c

Meeting Date: March 17, 2022

Subject: Donations to the District for the Period of February 1-28, 2022

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

Division: Business Services

Recommendation: Accept the donations to the District for the period of February 1-28, 2022

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

Financial Considerations: None

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

Documents Attached:
1. Donations Report for the period of February 1-28, 2022

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

B OF A - BANK OF AMERICA

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BA22-0001248	Posted	(000664) FRONTSTREAM	7008	Check	02/15/22	3229868			BA0000263	Donation, Frontstream, Ck322	224.00
01- 0812- 0- 8690- - - - - 0242-						224.00					
BA22-0001437	Posted	(000666) NUGGET MARKETS	7009	Check	02/14/22	5022235			BOFA220214	Donation, Nugget Mkt, Ck502	23.60
01- 0812- 0- 8690- - - - - 0138-						23.60					
BA22-0001438	Posted	CCRG of Delta Shores, Inc	7009	Check	02/14/22	6381			BOFA220214	Donation, CCRG of Delta Sho	500.00
01- 0812- 0- 8690- - - - - 0138-						500.00					
BA22-0001467	Posted	(3680) PG&E	6998	Electronic F	02/24/22					220224 PG&E DONATION FC	480.00
01- 0812- 0- 8690- - - - - 0415-						480.00					

Total for Sacramento City Unified School District **1,227.60**

Fund-Object Recap

01-8690	Donation Board Acknowledgement	1,227.60
	Fund 01 - General Fund	**1,227.60**
	Fiscal Year 2022	
	Total for Sacramento City Unified School District	**1,227.60**

* On Hold

BOTW AP - Bank of the West (AP)

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BW22-0000730	Posted	(3425) UNITED WAY CALIFORNIA	7001	Check	02/10/22	76979			BOTW021622	DONATIONS, UNITED WAY,	6.92
01-0812-0-8690- - - - -0521-						6.92					
BW22-0000731	Posted	(3425) UNITED WAY CALIFORNIA	7001	Check	02/10/22	57685			BOTW021622	DONATIONS, UNITED WAY,	20.77
01-0812-0-8690- - - - -0521-						20.77					

Total for Sacramento City Unified School District **1,255.29**

Fund-Object Recap

01-8690	Donation Board Acknowledgement	27.69
	Fund 01 - General Fund	**27.69**
	Total for Sacramento City Unified School District	**1,255.29**

Org Recap

Sacramento City Unified School District

C - Check	747.60
E - Electronic Funds Xfer	480.00

* On Hold

BOTW AP - Bank of the West (AP)

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

Org Recap

Sacramento City Unified School District (continued)

C - Check	27.69
Total Receipts	**1,255.29**
Report Total	**1,255.29**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.1d

Meeting Date: March 17, 2022

Subject: **Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of February 1 - 28, 2022**

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

Division: Business Services

Recommendation: Approve attached list of warrants and checks.

Background/Rationale: The detailed list of warrants, checks and electronic transfers issued for the period of February 1-28, 2022 are available for the Board members upon request.

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

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

Documents Attached:
1. Warrants, Checks and Electronic Transfers – February 1-28, 2022

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

Sacramento City Unified School District

Warrants, Checks and Electronic Funds Transfers — February 2022

Account	Document Numbers	Fund		Amount
County Accounts Payable Warrants	97402363 - 97403049	687 items	$	**14,851,083.98**
		General (01)	$	10,062,149.65
		Charter (09)	$	34,579.92
		Adult Education (11)	$	120,934.42
		Child Development (12)	$	141,642.98
		Cafeteria (13)	$	789,165.50
		Building (21)	$	179,933.26
		Developer Fees (25)	$	2,400.00
		Self Insurance (67)	$	2,321,250.00
		Self Ins Dental/Vision (68)	$	768,493.02
		Payroll Revolving (76)	$	430,535.23
Alternate Cash Revolving Checks	00002107 - 00002111	5 items	$	**24,624.42**
		General (01)	$	22,070.80
		Charter (09)	$	(1,306.67)
		Cafeteria (13)	$	749.68
		Payroll Revolving (76)	$	3,110.61
Payroll and Payroll Vendor Warrants	97873851 - 97874727	877 items	$	**4,558,597.90**
		General (01)	$	1,232,545.92
		Charter (09)	$	46,850.30
		Adult Education (11)	$	17,937.10
		Child Development (12)	$	32,016.21
		Cafeteria (13)	$	99,239.01
		Building (21)	$	6,006.99
		Payroll Revolving (76)	$	3,124,002.37
Payroll ACHs and Payroll Vendor EFTs	ACH 01418305 - 01423757 EFT 00000086 - 00000088	5456 items	$	**17,077,988.78**
		General (01)	$	15,428,044.87
		Charter (09)	$	500,545.65
		Adult Education (11)	$	166,619.89
		Child Development (12)	$	413,548.35
		Cafeteria (13)	$	454,798.61
		Building (21)	$	35,233.30
		Self Insurance (67)	$	13,629.40
		Self Ins Dental/Vision (68)	$	4,815.63
		Payroll Revolving (76)	$	60,753.08
County Wire Transfers for Benefit, Debt & Tax	9700349662 - 9700349669	8 items	$	**5,003,666.90**
		General (01)	$	1,378.63
		Developer Fees (25)	$	3,542,496.15
		Mello Roos Capital Proj (49)	$	601,205.85
		Payroll Revolving (76)	$	858,586.27
Total	**7033 items**		**$**	**41,515,961.98**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.1e

Meeting Date: March 17, 2022

Subject: Approve Resolution No. 3257: St. Hope Public School 7 (PS 7) Modernization Project

- ☐ 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: Receive for review the Mitigated Negative Declaration (MND), including the public comments received, and the Mitigation Reporting Program (MRP) for the St. Hope Public School 7 (PS7) Modernization Project. The California Environmental Quality Act (CEQA) requires the adoption of such a resolution for the planning and modernization of PS 7. Resolution No. 3257 is attached for your approval.

Background/Rationale: The PS 7 project will include the renovation of the existing multi-purpose room, demolition of 10 older classrooms and removal of 6 classrooms located in four older portable units. In turn, 31 new modular classrooms would be installed, which will result in a net increase of 15 classrooms. Additionally, the front entrance and internal access ways and parking will be reconfigured to better address student drop-off and pick-up and to address roadway congestion on Strawberry Lane. Lastly, deteriorated hardscape and asphalt areas will be removed, and updated hardscape, landscaping and play field areas will be created.

The proposed project is subject to review under CEQA. For every non-exempt public project, CEQA generally requires the Lead Agency to prepare an Initial Study in order to determine the level of environmental review that is required for CEQA compliance. If the Initial Study indicates that the project will not result in significant environmental impacts, the Lead Agency may adopt a “negative declaration” rather than preparing a full Environmental Impact Report (Pub. Res. Code Section 21080 (c)). If the Initial Study reveals substantial evidence that significant environmental impacts might occur, but also identifies mitigation measures that reduce those impacts to a level of less than significant, the lead agency may satisfy CEQA obligations with a “Mitigated Negative Declaration” (Pub. Res. Code Section 21064.5 & Section 21080 (d)).

Consistent with this process, an Initial Study was prepared which determined that the proposed project may result in significant environmental impacts, but that the mitigation measures would reduce those impacts to a level of less than significant. Therefore, a Mitigated Negative Declaration (MND) was prepared. In compliance with CEQA Guidelines 15072 & 15073, the District provided notice of and circulated the MND for public review. The Notice of Availability was published in the Sacramento Bee and mailed to residents immediately adjacent to the PS 7 school site at 5201 Strawberry Lane.

The District received 51 letters of comment which are included in the attached Summary of Comments for the Board's review. Of these 48 letters were received from the community stating support for the project and asking the Board to approve the project and MND. None of these letters raised issues related to the adequacy of the MND under CEQA and therefore a written response to the comment is not required by CEQA. Three letters from public agencies were received which required a response. These letters provide additional information regarding regulations related to the project, but do not change the conclusions of the MND.

The MND, the Appendices, the Mitigation Reporting Program (MRP), and the Errata outlining typographical errors and clarifications within the MND represents the proposed final environmental document for the Project. The approval of Resolution 3257 will for the MND, along with the MRP will satisfy the District's obligation under CEQA and is a prerequisite to final District approval of the Project.

Financial Considerations: None.

LCAP Goal(s): Operational Excellence

Documents Attached:

1. Resolution No. 3257
2. Mitigated Negative Declaration for the St. Hope Public School 7 (PS 7) Modernization Project and Technical Appendix for MND Link: https://www.scusd.edu/sites/main/files/file-attachments/ps7_camera_draft_2_with_new_webpage.pdf?1641507984
3. Mitigation Reporting Program
4. Public Comments and Responses
5. Errata document outlining typographical errors and clarifications within the MND

Estimated Time of Presentation: N/A
Submitted by: Rose F. Ramos, Chief Business & Operations Officer
Nathaniel Browning, Director of Facilities
Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION RESOLUTION NO. 3257

RESOLUTION OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT ADOPTING THE MITIGATED NEGATIVE DECLARATION AND APPROVING THE MITIGATION REPORTING PROGRAM FOR THE TRANSPORTATION FACILITY RELOCATION PROJECT

WHEREAS, the Board of Education ("Board") of the Sacramento City Unified School District (the "District") has received a Mitigated Negative Declaration/Initial Study ("MND") dated January 10, 2022, prepared for the St. Hope Public School 7 Modernization Project ("Project") in accordance with the California Environmental Quality Act ("CEQA") (Public Resources Code [PRC] Section 21000 et seq.) and the State CEQA Guidelines (14 California Code of Regulations [CCR] Section 15000 et seq.);

WHEREAS, the Project consists of modernizing the Public School 7 (PS 7) site;

WHEREAS, on the basis of the initial study ("IS"), the District has determined that there will not be significant environmental effects in this case because revisions in the proposed Project, in the form of mitigation measures, were made by the project proponent (the District) prior to the release of the document for public review, and will avoid the effects or mitigate the effects to a less than significant level making the preparation of a MND appropriate;

WHEREAS, on January 10, 2022, the District published the Notice of Availability and Intent to Adopt the MND in the Sacramento Bee;

WHEREAS, on January 6, 2022, the District posted the Notice of Availability and Intent to Adopt the MND and the MND in its entirety on the District's website;

WHEREAS, on January 6, 2022, the District also filed a Notice of Completion with the State Clearinghouse allowing the State to circulate copies of the MND to any affected State agencies for comment;

WHEREAS, the public comment period on the MND commenced on January 10, 2022, and ended on February 10, 2022, following said notice to the public and all public agencies;

WHEREAS, the District received 51 written comments on the MND from the public and reviewing public agencies during the public review period and any comment that raised an issue related to the adequacy of the environmental document was responded to;

WHEREAS, such comments and responses thereto have been incorporated into the MND through a Summary of Comments;

WHEREAS, all actions required to be taken by applicable law relating to the preparation, circulation, and review of the MND have been taken;

WHEREAS, the Board has reviewed and considered the MND (including the Appendices, the Summary of Comments and Responses) and has evaluated and considered the comments received from persons who have reviewed the MND and any written responses thereto;

WHEREAS, the Board has reviewed and considered the mitigation measures identified in the MND and listed in the Mitigation Reporting Program ("MRP") set forth in Exhibit A; and

WHEREAS, the facts and findings regarding the Project set forth in this Resolution are supported by substantial evidence in the administrative record and by the MND; and

WHEREAS, the MND has identified all significant environmental effects of the Project and all significant and known potentially significant impacts; and

WHEREAS, the MND has described reasonable mitigation measures that will reduce potentially significant impacts to less than significant; and

WHEREAS, the MND reflects the Board's independent judgment and analysis on the potential for environmental impacts from the Project

NOW, THEREFORE, BE IT RESOLVED by the Sacramento City Unified School District Board of Education at the meeting held on March 17, 2022 the following:

SECTION 1: The foregoing recitals are true and correct and made part of this Resolution.

SECTION 2: For every non-exempt public project, the California Environmental Quality Act ("CEQA") generally requires the lead agency to prepare an initial study in order to determine the level of environmental review required for CEQA compliance. If the initial study indicates that the project will not result in significant adverse environmental impacts, the lead agency may adopt a "negative declaration" (Pub. Res. Code § 21080(c)). If the initial study reveals substantial evidence that significant environmental impacts might occur, but also identifies mitigation measures that reduce those impacts to a level of less than significant, the lead agency may satisfy CEQA obligations with a "Mitigated Negative Declaration" (Pub. Res. Code §§ 21064.5 & 21080(d)).

SECTION 3: As set forth in the Recitals, in compliance with CEQA, the District prepared the MND and circulated it for public review.

SECTION 4: The Board hereby certifies that all comments received in response to the MND and responses thereto have been considered by the Board, which comments and responses are included in the Summary of Public Comment. Further, for the purposes of CEQA and the findings set forth herein, the record of proceedings for the District decision on the Project includes, but is not limited to all information in the administrative record including but not limited to the MND, all public notices related to the Project; all comments submitted by any agencies and members of the public; all reports, studies memoranda (excluding confidential memoranda) and other documents relevant to the Project prepared by the District; the District's consultants, or responsible or trustee agencies with respect to the District compliance with the requirements of CEQA and with respect to the District's action on the Project; any documentary or other evidence submitted to the District at public meetings or hearings related to the Project;

and matters of common knowledge to the District. The materials in the record are located at and available upon request at the District office.

SECTION 5: The MND for the Project has been completed and is in compliance with the provisions of CEQA, with State and local Guidelines implementing CEQA, and all other applicable laws and regulations.

SECTION 6: In accordance with CEQA, the Board determines that the findings made in the MND with respect to the potential environmental impacts of the Project and the proposed mitigation measures are complete and accurate and hereby incorporates such findings of the MND by reference.

SECTION 7: The Board finds and declares that the MND for the Project was presented to the Board and the Board independently reviewed and considered the information contained in the MND prior to approving the Project, as the Project is defined in the MND.

SECTION 8: Based on its review of the MND, the Board finds that the MND for the Project is an adequate assessment of the potentially significant environmental impacts of the Project, as described in the MND.

SECTION 9: The Board has reviewed the findings of the Project, comments regarding the Project, and other relevant Project records. Based on the evidence contained therein, the Board finds and determines that, following implementation of the mitigation measures set forth in the MND, there is no substantial evidence of a significant, unmitigated environmental impact caused by the Project.

SECTION 10: The Board hereby adopts the Mitigated Negative Declaration as complete and adequate under CEQA, and certifies that the MND represents the independent judgment of the Board.

SECTION 11: The MRP has been prepared to meet the requirements of Public Resources Code Section 21081.6. This program is designed to ensure compliance with Project changes and mitigation measures imposed to avoid or substantially lessen the significant effects identified in the MND. The Board hereby adopts the Mitigation Reporting Program and incorporates the Mitigation Reporting Program into the Project.

SECTION 12: The MND and the MRP are on file and available at the administrative office of the Sacramento City Unified School District. The custodian of the documents and records referred to herein shall be the Director of Capital Projects, Facilities, and Resource Management, Facility Support Services and shall be located at 425 1st Avenue, Sacramento, CA.

SECTION 13. The Board approves the Project as specifically described in the Final MND.

SECTION 14. The Board directs the Superintendent and/or his/her designee to take any and all required or appropriate actions necessary to proceed with the Project.

SECTION 15. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this date March 17, 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTESTED TO:

______________________________ Christina Pritchett President of the Board of Education	______________________________ Jorge A. Aguilar Superintendent

EXHIBIT A

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
St. Hope Public School 7 (PS 7) Renovation Project

Mitigation Reporting Program

In January 1989, Assembly Bill 3180 went into effect requiring the lead agency to monitor all mitigation measures applicable to this project and included in the Mitigated Negative Declaration (MND).

The Sacramento City Unified School District (District) is the lead agency for the CEQA review of the Public School 7 Renovation Project. The District prepared a CEQA Initial Study/Mitigated Negative Declaration for the project and determined that the proposed project could result in impacts, but these impacts would be reduced to a less-than-significant level with incorporation of the following mitigation measures.

As the lead agency, the District is responsible for ensuring that St. Hope Public Schools (the site charter operator) and any contractor working on the site complies with the mitigation measures.

Required Mitigation Measures

Mitigation Measure Air Quality 1: Dust Control. The School District and St. Hope Public Schools shall require all construction contractors on the site to comply with Sacramento Metropolitan Air Quality Management District Rule 403 which requires the following construction period dust control practices:

a. Water all exposed surfaces two times daily. Exposed surfaces include, but are not limited to soil piles, graded areas, unpaved parking areas, staging areas, and access roads.
b. Cover or maintain at least two feet of free board space on haul trucks transporting soil, sand, or other loose material on the site. Any haul trucks that would be traveling along freeways or major roadways should be covered.
c. Use wet power vacuum street sweepers to remove any visible track out of mud or dirt onto adjacent public roads at least once a day. Use of dry power sweeping is prohibited.
d. Limit vehicle speeds on unpaved roads to 15 miles per hour (mph).
e. All roadways, driveways, sidewalks, parking lots to be paved should be

completed as soon as possible. In addition, building pads should be laid as soon as possible after grading unless seeding or soil binders are used.

f. The following practices describe exhaust emission control from diesel powered fleets working at a construction site. California regulations limit idling from both on-road and off-road diesel-powered equipment. The California Air Resources Board enforces the idling limitations. Minimize idling time either by shutting equipment off when not in use or reducing the time of idling to 5 minutes [required by California Code of Regulations, Title 13, sections 2449(d)(3) and 2485]. Provide clear signage that posts this requirement for workers at the entrances to the site.

g. The District and St. Hope Public Schools shall ensure these measures are included in the construction specifications.

h. Maintain all construction equipment in proper working condition according to manufacturer's specifications. The equipment must be checked by a certified mechanic and determined to be running in proper condition before it is operated.

Responsible Party: District Facilities Management and the Construction Contractor(s), Subcontractors and Crews

Timing: Prior to start of construction, the District and St. Hope Public Schools shall include these requirements in the contract specifications and/or review these requirements at the pre-construction conference and any follow up meetings with the contractor.

Date(s) of Phases of Compliance: ____

Comments:

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Mitigation Measure 2: Nesting Birds and Tree Removals: Prior to any tree removals on site, St. HOPE Public Schools shall ensure that trees to be removed are inspected for the presence of nesting birds.

1) If tree removal or construction activities on the project site are to begin during the nesting season for raptors or other protected bird species in the region (generally February 15-September 15), a qualified biologist shall be retained by the project applicant to conduct pre-construction surveys in areas of suitable nesting habitat for common raptors (including Swainson's hawk) and other bird species protected by the MBTA or California Fish and Game Code located within 250 feet of project activity. Surveys shall be conducted no more than 10 days before tree removal or ground disturbance is expected to occur. If active nests are not found, further mitigation is not required. If active nests are found, the construction contractor shall avoid impacts on such nests by establishing a no disturbance buffer around the nest.

The appropriate buffer size for all nesting birds shall be determined by a qualified biologist, but shall extend at least 50 feet from the nest. Buffer size will vary depending on site-specific conditions, the species of nesting bird, nature of the project activity, the extent of existing disturbance in the area, visibility of the disturbance from the nest site, and other relevant circumstances.

2) Construction activity shall not occur within the buffer area of an active nest until a qualified biologist confirms that the chicks have fledged and are no longer dependent on the nest, or the nesting cycle has otherwise completed. Monitoring of the nest by a qualified biologist during construction activities shall be required if the activity has the potential to adversely affect the nest. The qualified biologist shall determine the status of the nest at least weekly during the nesting season. If construction activities cause the nesting bird to vocalize, make defensive flights at intruders, get up from a brooding position, or fly off the nest, then the no disturbance shall be increased until the agitated behavior ceases.

Responsible Party: District Facilities Management, St. Hope Public School's contractors and Subcontractors and Crews

Timing: Prior to removal of trees the District shall ensure that St. Hope Public Schools hires a qualified biologist to conduct a nesting bird survey. If nesting migratory birds are found on-site the District and St. Hope Public Schools shall work with the biologist to ensure that all required buffers and protective measures are in place and no tree with nesting birds shall be removed until the biologist confirms that the birds have fledged.

Date(s) of Phases of Compliance: ____

Comments:
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Mitigation Measure 3: Removal, Transport and Disposal of Suspect Materials

Prior to demolition and/or grading in any area with suspect materials identified in the Hazardous Materials Survey, the District shall ensure that St. Hope secures qualified contractors to safely remove, store, transport and dispose of any suspect materials in accordance with all applicable laws and regulations. Recommendations for safe removal of materials are included in the Hazardous Materials Survey, Final Report, prepared for Wallace-Kuhl Associates, by Entek Consulting Group, Inc, for St, Hope Public School Site, 5201 Strawberry Lane, Sacramento, CA. Entek Project No 20-5456. March 2020.

Responsible Party: District Facilities Management, St. Hope Public School's contractors and Subcontractors and Crews

Timing: Prior to demolition or grading in any area with suspect materials. Note: The State Department of Toxic Substances Control (DTSC) will oversee the removal, transport or disposal of hazardous materials on site.

Date(s) of Phases of Compliance: ____

Comments:
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Mitigation Measure 4: Avoidance of Tribal Resources if Discovered On-Site. The following mitigation measure is intended to address the evaluation and treatment of inadvertent or unanticipated discoveries of potential tribal cultural resources (TCRs), archaeological, or cultural resources during a project's ground disturbing activities.

1) If any suspected TCRs are discovered during ground disturbing construction activities, all work shall cease within 100 feet of the find, or an agreed upon distance based on the project area and nature of the find. A Tribal Representative from a California Native American tribe that is traditionally and culturally affiliated with a geographic area shall be immediately notified and shall determine if the find is a TCR (PRC §21074). The Tribal Representative will make recommendations for further evaluation and treatment, as necessary.
2) When avoidance is infeasible, preservation in place is the preferred option for mitigation of TCRs under CEQA and UAIC protocols, and every effort shall be made to preserve the resources in place, including through project redesign, if feasible. Culturally appropriate treatment may be, but is not limited to, processing materials for reburial, minimizing handling of cultural objects, leaving objects in place within the landscape, or returning objects to a location within the project area where they will not be subject to future impacts. Permanent curation of TCRs will not take place unless approved in writing by UAIC or by the California Native American Tribe that is traditionally and culturally affiliated with the project area.
3) The contractor shall implement any measures deemed by the CEQA lead agency to be necessary and feasible to preserve in place, avoid, or minimize impacts to the resource, including, but not limited to, facilitating the appropriate tribal treatment of the find, as necessary. Treatment that preserves or restores the cultural character and integrity of a TCR may include Tribal Monitoring, culturally appropriate recovery of cultural objects, and reburial of cultural objects or cultural soil.
4) Work at the discovery location cannot resume until all necessary investigation and evaluation of the discovery under the requirements of the CEQA, including AB52, have been satisfied.

Responsible Party: District Facilities Management, St. Hope Public School's contractors and

Subcontractors and Crews

Timing: The District shall ensure that St. Hope Public Schools includes the above mitigation measure in any contract involving earth grading, excavation or removal on site, and shall cover these requirements at any Pre-construction meeting held for the project.

Date(s) of Phases of Compliance: ____

Comments:
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AGENCY LETTER 1: PETER G. MINKEL, ENGINEERING GEOLOGIST, CENTRAL VALLEY REGIONAL WATER QUALITY CONTROL BOARD (CVRWQCB)

COMMENT: The Central Valley Water Board provides a summary of State and Federal Regulations and Permitting requirements related to water quality.

RESPONSE: The comment provides an excellent summary of the regulatory setting in the area where the project is located. The information does not however, change the conclusions of the Mitigated Negative Declaration regarding water quality effects.

The Hydrology and Water Quality Section which begins on page 64 of the MND reviews applicable water quality regulations related to the project. Page 66 notes that "Water Quality Control Plan for the Sacramento River Basin and San Joaquin River Basin (Basin Plan) prepared by the CVRWQCB in compliance with the federal CWA and the California Water Code (Section 13240). The Basin Plan establishes water quality objectives, and implementation programs to meet stated objectives and to protect the beneficial uses of water in the Sacramento-San Joaquin River Basin. Because the City of Sacramento and the Policy Area are located within the CVRWQCB's jurisdiction, all discharges to surface water or groundwater are subject to the Basin Plan requirements. In accordance with the Basin Plan and other water quality requirements, Sacramento area public agencies, including the County of Sacramento and the Cities of Sacramento, Citrus Heights, Elk Grove, Folsom, Galt, and Rancho Cordova have joined together to form the Sacramento Storm Water Quality Partnership (SSQP). These agencies are regulated by Order No. R5-2002-0206 NPDES No. CAS082597 "Waste Discharge Requirements for County of Sacramento and Cities of Citrus Heights, Elk Grove, Folsom, Galt and Sacramento Storm Water Discharges from Municipal Separate Storm Sewer Systems Sacramento County" issued by the Central Valley RWQCB."

The District and St. Hope have coordinated with the City of Sacramento regarding stormwater run-off to ensure that any stormwater discharges from the site into the City's storm drainage system comply with the City NPDES requirements. The project includes an on-site storm run-off detention system and other stormwater management features. During construction, a separate SWPPP will be prepared to incorporate best management practices on site to reduce construction period run-off. Thus, the proposed project is not expected to have a significant adverse effect on water quality based on the proposed system of storm water management.

The project will utilize City of Sacramento portable water resources and no groundwater will be directly affected by the project. No direct discharges will result from the project which would affect water quality with the exception of wastewater which is directed to the City of Sacramento sewer system for treatment prior to discharge.

Central Valley Regional Water Quality Control Board

10 February 2022

Amna Javed
Sacramento City Unified School District
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

COMMENTS TO REQUEST FOR REVIEW FOR THE MITIGATED NEGATIVE DECLARATION, PUBLIC SCHOOL 7 (PS7) MODERNIZATION PROJECT, SCH#2022010085, SACRAMENTO COUNTY

Pursuant to the State Clearinghouse's 7 January 2022 request, the Central Valley Regional Water Quality Control Board (Central Valley Water Board) has reviewed the *Request for Review for the Mitigated Negative Declaration* for the Public School 7 (PS7) Modernization Project, located in Sacramento County.

Our agency is delegated with the responsibility of protecting the quality of surface and groundwaters of the state; therefore, our comments will address concerns surrounding those issues.

I. Regulatory Setting

Basin Plan

The Central Valley Water Board is required to formulate and adopt Basin Plans for all areas within the Central Valley region under Section 13240 of the Porter-Cologne Water Quality Control Act. Each Basin Plan must contain water quality objectives to ensure the reasonable protection of beneficial uses, as well as a program of implementation for achieving water quality objectives with the Basin Plans. Federal regulations require each state to adopt water quality standards to protect the public health or welfare, enhance the quality of water and serve the purposes of the Clean Water Act. In California, the beneficial uses, water quality objectives, and the Antidegradation Policy are the State's water quality standards. Water quality standards are also contained in the National Toxics Rule, 40 CFR Section 131.36, and the California Toxics Rule, 40 CFR Section 131.38.

The Basin Plan is subject to modification as necessary, considering applicable laws, policies, technologies, water quality conditions and priorities. The original Basin Plans were adopted in 1975, and have been updated and revised periodically as required, using Basin Plan amendments. Once the Central Valley Water Board has adopted a Basin Plan amendment in noticed public hearings, it must be approved by the State Water Resources Control Board (State Water Board), Office of

Administrative Law (OAL) and in some cases, the United States Environmental Protection Agency (USEPA). Basin Plan amendments only become effective after they have been approved by the OAL and in some cases, the USEPA. Every three (3) years, a review of the Basin Plan is completed that assesses the appropriateness of existing standards and evaluates and prioritizes Basin Planning issues. For more information on the *Water Quality Control Plan for the Sacramento and San Joaquin River Basins*, please visit our website:
http://www.waterboards.ca.gov/centralvalley/water_issues/basin_plans/

Antidegradation Considerations
All wastewater discharges must comply with the Antidegradation Policy (State Water Board Resolution 68-16) and the Antidegradation Implementation Policy contained in the Basin Plan. The Antidegradation Implementation Policy is available on page 74 at:
https://www.waterboards.ca.gov/centralvalley/water_issues/basin_plans/sacsjr_201805.pdf

In part it states:

Any discharge of waste to high quality waters must apply best practicable treatment or control not only to prevent a condition of pollution or nuisance from occurring, but also to maintain the highest water quality possible consistent with the maximum benefit to the people of the State.

This information must be presented as an analysis of the impacts and potential impacts of the discharge on water quality, as measured by background concentrations and applicable water quality objectives.

The antidegradation analysis is a mandatory element in the National Pollutant Discharge Elimination System and land discharge Waste Discharge Requirements (WDRs) permitting processes. The environmental review document should evaluate potential impacts to both surface and groundwater quality.

II. Permitting Requirements

Construction Storm Water General Permit
Dischargers whose project disturb one or more acres of soil or where projects disturb less than one acre but are part of a larger common plan of development that in total disturbs one or more acres, are required to obtain coverage under the General Permit for Storm Water Discharges Associated with Construction and Land Disturbance Activities (Construction General Permit), Construction General Permit Order No. 2009-0009-DWQ. Construction activity subject to this permit includes clearing, grading, grubbing, disturbances to the ground, such as stockpiling, or excavation, but does not include regular maintenance activities performed to restore the original line, grade, or capacity of the facility. The Construction General Permit requires the development and implementation of a Storm Water Pollution Prevention Plan (SWPPP). For more information on the Construction General Permit, visit the State Water Resources Control Board website at:

http://www.waterboards.ca.gov/water_issues/programs/stormwater/constpermits.shtml

Phase I and II Municipal Separate Storm Sewer System (MS4) Permits[1]
The Phase I and II MS4 permits require the Permittees reduce pollutants and runoff flows from new development and redevelopment using Best Management Practices (BMPs) to the maximum extent practicable (MEP). MS4 Permittees have their own development standards, also known as Low Impact Development (LID)/post-construction standards that include a hydromodification component. The MS4 permits also require specific design concepts for LID/post-construction BMPs in the early stages of a project during the entitlement and CEQA process and the development plan review process.

For more information on which Phase I MS4 Permit this project applies to, visit the Central Valley Water Board website at:
http://www.waterboards.ca.gov/centralvalley/water_issues/storm_water/municipal_permits/

For more information on the Phase II MS4 permit and who it applies to, visit the State Water Resources Control Board at:
http://www.waterboards.ca.gov/water_issues/programs/stormwater/phase_ii_municipal.shtml

Industrial Storm Water General Permit
Storm water discharges associated with industrial sites must comply with the regulations contained in the Industrial Storm Water General Permit Order No. 2014-0057-DWQ. For more information on the Industrial Storm Water General Permit, visit the Central Valley Water Board website at:
http://www.waterboards.ca.gov/centralvalley/water_issues/storm_water/industrial_general_permits/index.shtml

Clean Water Act Section 404 Permit
If the project will involve the discharge of dredged or fill material in navigable waters or wetlands, a permit pursuant to Section 404 of the Clean Water Act may be needed from the United States Army Corps of Engineers (USACE). If a Section 404 permit is required by the USACE, the Central Valley Water Board will review the permit application to ensure that discharge will not violate water quality standards. If the project requires surface water drainage realignment, the applicant is advised to contact the Department of Fish and Game for information on Streambed Alteration Permit requirements. If you have any questions regarding the Clean Water Act

[1] Municipal Permits = The Phase I Municipal Separate Storm Water System (MS4) Permit covers medium sized Municipalities (serving between 100,000 and 250,000 people) and large sized municipalities (serving over 250,000 people). The Phase II MS4 provides coverage for small municipalities, including non-traditional Small MS4s, which include military bases, public campuses, prisons and hospitals.

Section 404 permits, please contact the Regulatory Division of the Sacramento District of USACE at (916) 557-5250.

Clean Water Act Section 401 Permit – Water Quality Certification

If an USACE permit (e.g., Non-Reporting Nationwide Permit, Nationwide Permit, Letter of Permission, Individual Permit, Regional General Permit, Programmatic General Permit), or any other federal permit (e.g., Section 10 of the Rivers and Harbors Act or Section 9 from the United States Coast Guard), is required for this project due to the disturbance of waters of the United States (such as streams and wetlands), then a Water Quality Certification must be obtained from the Central Valley Water Board prior to initiation of project activities. There are no waivers for 401 Water Quality Certifications. For more information on the Water Quality Certification, visit the Central Valley Water Board website at: https://www.waterboards.ca.gov/centralvalley/water_issues/water_quality_certification/

Waste Discharge Requirements – Discharges to Waters of the State

If USACE determines that only non-jurisdictional waters of the State (i.e., "non-federal" waters of the State) are present in the proposed project area, the proposed project may require a Waste Discharge Requirement (WDR) permit to be issued by Central Valley Water Board. Under the California Porter-Cologne Water Quality Control Act, discharges to all waters of the State, including all wetlands and other waters of the State including, but not limited to, isolated wetlands, are subject to State regulation. For more information on the Waste Discharges to Surface Water NPDES Program and WDR processes, visit the Central Valley Water Board website at:https://www.waterboards.ca.gov/centralvalley/water_issues/waste_to_surface_water/

Projects involving excavation or fill activities impacting less than 0.2 acre or 400 linear feet of non-jurisdictional waters of the state and projects involving dredging activities impacting less than 50 cubic yards of non-jurisdictional waters of the state may be eligible for coverage under the State Water Resources Control Board Water Quality Order No. 2004-0004-DWQ (General Order 2004-0004). For more information on the General Order 2004-0004, visit the State Water Resources Control Board website at: https://www.waterboards.ca.gov/board_decisions/adopted_orders/water_quality/2004/wqo/wqo2004-0004.pdf

Dewatering Permit

If the proposed project includes construction or groundwater dewatering to be discharged to land, the proponent may apply for coverage under State Water Board General Water Quality Order (Low Threat General Order) 2003-0003 or the Central Valley Water Board's Waiver of Report of Waste Discharge and Waste Discharge Requirements (Low Threat Waiver) R5-2018-0085. Small temporary construction dewatering projects are projects that discharge groundwater to land from excavation activities or dewatering of underground utility vaults. Dischargers seeking coverage under the General Order or Waiver must file a Notice of Intent with the Central Valley Water Board prior to beginning discharge.

For more information regarding the Low Threat General Order and the application process, visit the Central Valley Water Board website at: http://www.waterboards.ca.gov/board_decisions/adopted_orders/water_quality/2003/wqo/wqo2003-0003.pdf

For more information regarding the Low Threat Waiver and the application process, visit the Central Valley Water Board website at: https://www.waterboards.ca.gov/centralvalley/board_decisions/adopted_orders/waivers/r5-2018-0085.pdf

Limited Threat General NPDES Permit

If the proposed project includes construction dewatering and it is necessary to discharge the groundwater to waters of the United States, the proposed project will require coverage under a National Pollutant Discharge Elimination System (NPDES) permit. Dewatering discharges are typically considered a low or limited threat to water quality and may be covered under the General Order for *Limited Threat Discharges to Surface Water* (Limited Threat General Order). A complete Notice of Intent must be submitted to the Central Valley Water Board to obtain coverage under the Limited Threat General Order. For more information regarding the Limited Threat General Order and the application process, visit the Central Valley Water Board website at: https://www.waterboards.ca.gov/centralvalley/board_decisions/adopted_orders/general_orders/r5-2016-0076-01.pdf

NPDES Permit

If the proposed project discharges waste that could affect the quality of surface waters of the State, other than into a community sewer system, the proposed project will require coverage under a National Pollutant Discharge Elimination System (NPDES) permit. A complete Report of Waste Discharge must be submitted with the Central Valley Water Board to obtain a NPDES Permit. For more information regarding the NPDES Permit and the application process, visit the Central Valley Water Board website at: https://www.waterboards.ca.gov/centralvalley/help/permit/

If you have questions regarding these comments, please contact me at (916) 464-4684 or Peter.Minkel2@waterboards.ca.gov.

Peter G. Minkel

Peter G. Minkel
Engineering Geologist

cc: State Clearinghouse unit, Governor's Office of Planning and Research, Sacramento

AGENCY LETTER 2: ROB FERRERA, ENVIRONMENTAL SERVICES SPECIALIST, SACRAMENTO MUNICIPAL UTILITY DISTRICT

COMMENT: SMUD provides an overview of the electrical system serving the areas and the requirements related to serving the site.

RESPONSE: As noted on page 97 of the MND, the project architect and engineering team has met with SMUD representatives to ensure the project meets all SMUD requirements including new electrical panels to serve the site. Features included in the construction design for the site are being coordinated with SMUD.

SMUD®

Sent Via E-Mail

February 10, 2022

Amna Javed
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Facilities Support Services
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Sacramento, CA 95818
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Subject: **Public School 7 (PS7) Modernization / MND / 2022010085**

Dear Ms. Javed:

The Sacramento Municipal Utility District (SMUD) appreciates the opportunity to provide comments on the Mitigated Negative Declaration (MND) for the Public School 7 (PS7) Modernization (Project, SCH 2022010085). SMUD is the primary energy provider for Sacramento County and the proposed Project area. SMUD's vision is to empower our customers with solutions and options that increase energy efficiency, protect the environment, reduce global warming, and lower the cost to serve our region. As a Responsible Agency, SMUD aims to ensure that the proposed Project limits the potential for significant environmental effects on SMUD facilities, employees, and customers.

It is our desire that the Project will acknowledge any impacts related to the following:

- Overhead and or underground transmission and distribution line easements. Please view the following links on smud.org for more information regarding transmission encroachment:
  - https://www.smud.org/en/Business-Solutions-and-Rebates/Design-and-Construction-Services
  - https://www.smud.org/en/Corporate/Do-Business-with-SMUD/Land-Use/Transmission-Right-of-Way
- Utility line routing
- Electrical load needs/requirements
- Energy Efficiency
- Climate Change
- Cumulative impacts related to the need for increased electrical delivery
- The potential need to relocate and or remove any SMUD infrastructure that may be affected in or around the project area

More specifically, SMUD would like to have the following details related to the electrical infrastructure incorporated into the project description and or utilities discussion:

Existing Facilities

- SMUD has existing overhead and underground 21kV electrical facilities on the north and east side of the project property that serves the property and immediate surrounding area.
- SMUD has existing overhead 21kV electrical facilities on the west side of Strawberry Lane.

Estimated Proposed Facilities

- The following indicated estimated proposed facilities will be contingent upon any electrical service changes requested as part of the Public School 7 modernization. This includes either an (1) increase in size to the existing electrical service panel or panels and/or (2) additional electrical service panels to any facilities, existing or new, within in the EIR area.
- SMUD may require an upgrade to the existing overhead line that borders the north side of the property from Martin Luther King Jr Blvd to at least the west side of Strawberry Lane. This upgrade could include, but is not limited to, new poles and overhead conductors.
- SMUD may require additional and/or larger transformer and/or switch space on the property.

SMUD would like to be involved with discussing the above areas of interest as well as discussing any other potential issues. We aim to be partners in the efficient and sustainable delivery of the proposed Project. Please ensure that the information included in this response is conveyed to the Project planners and the appropriate Project proponents.

Environmental leadership is a core value of SMUD, and we look forward to collaborating with you on this Project. Again, we appreciate the opportunity to provide input on this MND. If you have any questions regarding this letter, please do not hesitate to contact me at 916.732.6676, or by email at rob.ferrera@smud.org.

Sincerely,

Rob Ferrera
Environmental Services Specialist
Sacramento Municipal Utility District
6201 S Street
Sacramento, CA 95817

cc: Entitlements

AGENCY LETTER 3: MOLLY WRIGHT, AIR QUALITY PLANNER, SACRAMENTO METROPOLITAN AIR QUALITY MANAGEMENT DISTRICT

COMMENT: The SMAQMD notes the site's proximity to Highway 99 and recommends that St. Hope Public School's use MERV-13 or higher air filters to address air contaminants from the freeway.

RESPONSE: The District will forward this recommendation to St. Hope. The purpose of the MND is to assess new impacts the project may pose above existing conditions. Currently, the students at the site are exposed to particulates and fumes from Highway 99 and the older ventilation and filtering systems on site provide much less protection from contaminates than the proposed new project. Overall, the new HVAC systems and filtration systems will provide much better protection from the fumes and particulates from the freeway than is the current case. The State Department of General Services will require the project to comply with all energy efficiency standards applicable to the project.

COMMENT: The SMAQMD recommends working with the Tree Foundation to select shade trees for the site.

RESPONSE: The landscape plan for the project, includes planting 32 new trees of which many are shade trees such as oaks and maples.

COMMENT: The SMAQMD comments that air toxics (asbestos) may be released during demolition.

RESPONSE: The District and St. Hope Public Schools are aware of the presence of asbestos containing materials and possible lead-based paints on site. The project design team has been in close coordination with the State Department of Toxic Substances Control (DTSC) regarding the identification and proper means of disposal of this material. The DTSC will oversee the removal, transport and disposal of the material and will require compliance with all applicable state and federal requirements to prevent release of fugitive dust or airborne contaminates. To this end, the MND includes Mitigation Measure No. 3 regarding Removal, Transport and Disposal of Suspect Materials.

COMMENT: The SMAQMD provides information regarding the air district's rules related to construction.

RESPONSE: The MND includes Mitigation Measure No. 1 which is the Air District's Basic Construction Rule to ensure compliance.

SACRAMENTO METROPOLITAN
AIR QUALITY
MANAGEMENT DISTRICT

February 10, 2022

Amna Javed, GIS Manager
Sacramento City Unified School District Facilities Support Services
425 1st Avenue Sacramento, CA 95818
amna-javed@scusd.edu

Subject: Public School 7 Renovation (State Clearinghouse # 2022010085)

Dear Amna Javed:

Please accept the Sacramento Metropolitan Air Quality Management District (Sac Metro Air District) recommendations to improve public health conditions at the Public School 7 (PS7), in response to the PS7 Renovation Mitigated Negative Declaration (MND) for environmental impacts under the California Environmental Quality Act (CEQA). The PS7 Renovation project includes the renovation of the existing multi-purpose room, demolition of 11 older classrooms, removal of 6 classrooms located in four older portable units, and the installation of 31 new modular classrooms. Air quality impacts are found to be less than significant in the MND, and the recommendations herein pertain to a topic not covered under CEQA review, specifically the impacts of project surroundings on the project area itself.

Mobile Source Air Toxics
PS7's proximity to Highway 99 poses health risk to PS7 students. Toxic Air Contaminant (TAC) emissions from highway vehicles can cause long-term health effects such as cancer, birth defects, neurological damage, or genetic damage; or short-term acute affects such as eye watering, respiratory irritation (such as a cough), running nose, throat pain, and headaches. Ideally, a primary or secondary school would not be situated within 500 feet of a high-volume roadway.

The Sac Metro Air District's Mobile Source Air Toxics Protocol mapping tool shows an increased cancer risk of approximately 150 in a million at the project site, in addition to the existing background risk, resulting from exposure to vehicle TAC emissions from Highway 99. For more information, please visit the Sac Metro Air District's Mobile Source Air Toxics Protocol, available on our website.

Because this project includes renovations to an existing school including the addition of modular classrooms, the 2019 California Building Energy Efficiency Standards (BEES) may require MERV 13 air filtration in PS7 heating, ventilation, and air conditioning systems, depending on construction specifics.

- Sac Metro Air District strongly recommends MERV 13 or greater filtration in all HVAC units to help protect PS7 students from TAC exposure from Highway 99, exceeding the BEES requirement if necessary to do this. For existing HVAC units, we recommend verifying that those units can accommodate the MERV 13 filters.

Trees
Trees can help reduce public health risk from exposure to TAC emissions, in addition to creating healthier area conditions overall. The air quality benefits of shade trees include removing particulate matter from the atmosphere and reducing the urban heat island effect, which in turn lowers summertime temperatures, cools buildings, and reduces ozone formation. Greater neighborhood tree canopy has been correlated to improvement of overall human health.

- The Sacramento Tree Foundation's "Sacramento Shade" program offers free shade trees and landscape consultation to eligible applicants. Sac Metro Air District recommends working with the Sacramento Tree Foundation to plant as many shade trees as possible on the project site, to ensure the health and safety of PS7 students. Please contact Sacramento Tree Foundation staff member Torin Dunnavant at torin@sactree.com or (916) 924-8733 for more information on this program.

Demolition
Due to the health risks posed by public exposure to asbestos, demolition and renovation of existing buildings is subject to Sac Metro Air District Rule 902, to limit asbestos exposure during these activities. Sac Metro Air District staff is available to review notifications and answer asbestos related questions, either by emailing asbestos@airquality.org, or calling 279-207-1122.

Construction
All projects are subject to Sac Metro Air District rules and regulations in effect at the time of construction. Please visit our website to find a list of the most common rules that apply at the construction phase of projects. Projects undergoing any CEQA review must implement Sac Metro Air District Basic Construction Emission Control Practices, also available on our website, to help avoid significant construction-related air quality impacts.

Conclusion
Thank you for your attention to our comments. If you have questions about them, please contact me at mwright@airquality.org or 279-207-1157.

Sincerely,

Molly Wright

Molly Wright, AICP
Air Quality Planner / Analyst

cc: Torin Dunnavant, Director of Education and Engagement, Sacramento Tree Foundation
Paul Philley, AICP, Program Supervisor, Sac Metro Air District

LETTERS FROM COMMUNITY GROUPS, EDUCATORS, AND INDIVIDUALS

A total of 48 letters were received from the community. All letters support the project and recommend approval of the project and MND. None of the letters raise issues regarding the adequacy of the MND under CEQA. The letters are attached as part of the administrative record of the MND.

ST. PAUL
MISSIONARY
BAPTIST CHURCH

3996 14TH AVENUE, SACRAMENTO, CA 95820
MAIL • P.O. BOX 5260, SACRAMENTO, CA 95817
916 737 7070 • OFFICE 916 451 8748 • FAX
www.stpaulsac.org

February 9, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

Our church has a long history of supporting education and advocating for students. We have a Tutorial Program which has provided support to students in math, reading and assistance with homework. We have hosted The MESA Program and partnered with the California State University, Bakersfield to host a Summer Math Program. We have enjoyed a wonderful working relationship with St. HOPE Public Schools'. Students have completed Community Service hours by volunteering at our Thanksgiving Outreach Dinner and members from our church have volunteered at St. HOPE Public Schools'.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Lamont Harris

Lamont Harris
Executive Pastor

CITY CHURCH
SACRAMENTO
LOVING GOD. LOVING OTHERS.

3680 4th Avenue
PO Box 5681
Sacramento, CA 95817
916.468.4545
mark@citychurchsac.org
www.citychurchsac.org

January 31, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

City Church of Sacramento has been privileged to minister to and serve the Oak Park community for over 5 years, and the community my parents moved to from Bakersfield in 1967. I have witnessed first-hand the transformation of the community and know the achieved successes and those yet to be realized by all.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Please do not hesitate to contact me should you have questions at 916-468-4545 or email at mark@citychurchsacr.org.

Grace and Peace,

Mark Meeks, Pastor

City Church is a non-profit 501(c)(3) organization and your gift is tax deductible (EIN 45-3626724)

PMBC

PARADISE MISSIONARY BAPTIST CHURCH

ALONZO G. MORRIS, PASTOR

3651 27TH AVENUE ● PO BOX 245207 ● SACRAMENTO, CA 95820
PHONE (916) 452-1974 ● FAX (916) 452-6097 ● paradisemissionarybc.org
Church Clerk: church_clerk@paradisemissionarybc.org

IT'S A NEW SEASON FOCUSED ON LOVING GOD AND LOVING PEOPLE
LUKE 10:27

February 08, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

FACILITIES SUPPORT SERVICES
MAINTENANCE & OPERATIONS

FEB 10 2022

RECEIVED

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

Pastor Alonzo G. Morris, Pastor of Paradise Missionary Baptist Church. Our Church is located directly across for PS7. I have served for the past 26 years and have personally witness the positive impact of PS7. Several of the children that attended our church, have graduated from PS7. I stand in full support of PS7 constructing a new facility that is modern and state of the art. So, our children can be competitive in today's work force.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Alonzo G. Morris

Alonzo G. Morris, Pastor

From: michael.blair@yahoo.com <michael.blair@yahoo.com>
Sent: Thursday, February 3, 2022 12:52 PM
To: Amna Javed <Amna-Javed@scusd.edu>
Cc: Cassandra Jennings <cassandra@sthope.org>; chanowk yisrael <chanowk@yisraelfamilyfarm.net>; Alexandria White <alexandriarwhite@gmail.com>
Subject: St. HOPE Public Schools' PS7 Elementary School Construction Project

Hello Amna Javed,

The South Oak park Community Association is in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project. We hope that you and the SCUSD board strongly consider approving the CEQA report related to that project.

f you have any questions, please feel free to contact me direct.

Have a great day,

Michael Blair,

cell: 916.208.5123

OAK ★ PARK

February 10, 2022

Amna Javed
Facilities Support Services
Sacramento City Unified School District
425 1st Avenue
Sacramento, CA 95818
(letter sent via email only to amna-javed@scusd.edu)

RE: PS7 CEQA

Dear Ms. Javed:

As a community-based organization serving Oak Park, we are acutely aware of the challenges we have faced with education in our neighborhood. I can say without hesitation that the efforts undertaken by St. HOPE have been the single most important undertakings over the past two decades. In short, they are doing incredible and essential work. Their contributions to Oak Park are immeasurable.

On behalf of the Board of Directors of the Oak Park Business Association, I would like to express our emphatic support of what is perhaps their largest improvement project in the community to date: the rehabilitation of PS7. Not only is this project critical to the education system in our community, we believe it directly impacts the overall quality of life and the local economy in Oak Park. Most importantly, we believe this project will make a difference in the lives of our children.

I have toured the site, as well as other St. HOPE project sites in the neighborhood, and each time I come away impressed and completely inspired. The plans for PS7 have energized the community and will continue their strong commitment to educational attainment in our neighborhood.

We look forward to watching St. HOPE's progress in the coming years. Thank you for giving us an opportunity to show our support. I can be reached at (916) 765-5052, please feel free to call me if you would like additional insight or information.

Sincerely,

Seann Rooney
Executive Director

February 9, 2022

SCUSD Board of Trustees
c/o Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear SCUSD Trustees,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project. The report findings have been conclusive that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. Therefore, I urge your support.

As you are probably aware the SCUSD facility at 5201 Strawberry Lane is currently being leased to St. HOPE and has needed repairs and improvements for some time. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education.

St. HOPE has secured funding approval from the State of California for modernizations and new construction at PS7 Elementary site. I pleased to partner with SCUSD to bring a state-of-the-art facility to our children and our community.

I have spent much of my career in Oak Park promoting redevelopment and uplifting the children, families and businesses. I have also dedicated my personal and professional time on PTA, commissions, committees and boards to make sure that all children, including black children have the same and equal opportunities in education, housing and careers. I am a parent of two children of SCUSD schools and a guardian to a recent graduate of JFK High School. I am a charter member of the Black African American Advisory Board to support and ensure that Black children do not continue to get left behind and at the bottom of many important metrics of student success. I also am honored to be back in Oak Park as the leader of St. HOPE.

I see the approval of the CEQA to allow the PS7 Construction Project as a game changer in the following ways:

1. ***Create an environment that will be supportive and nurturing to the scholars that attend.*** Excellence is multi-dimensional. In our schools, we not only need to have excellent instruction and instructors, we need to have environments that are up-to-date, accessible, nurturing and welcoming. In 2021, I participated in SCUSD Facilities Master Plan Core Planning Group which emphasized the importance of physical environments for staff, students, parents and community. One of the recommendations of the Black and African American Advisory Board is to provide a nurturing and conducive environment for all students.
2. ***Support Academic Success.*** We all know that there is a direct correlation between environment and success. A new school and improved facility will reflect and support the abilities and potentials of every child. The Facilities Master Plan stressed the importance of facilities in support of learnings.
3. **Create Equity.** The improvement of the facility at PS7 Elementary is a perfect way to address equity within our school facilities among our neighborhoods and communities in Sacramento. Oak Park, particularly South Oak Park, is still in the redevelopment stages. The people who live in Oak Park and go to school at PS7 and the other elementary schools have unmet needs and are still, in many ways, at a huge disadvantage.
4. **Build Community**. New schools bring new life to communities. When I drive to PS7 I see housing and families of people that go to work every day, some needing work, some hopeful for a brighter day. I see the unhoused along the freeway sound wall and then those who try to camp on the vacant SCUSD property. I visit the church across the street that is a solid force in the community and the investment of many families in their children and community they love. An improved PS7 facility for the children and families who live and go to school at PS7 will be the catalyst for a bright future the South Oak Park community.

I am honored as the President and CEO of St. HOPE to have the opportunity to partner with SCUSD to bring new life to our students, families, community and city. Together we can be the change we want to see.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report. It's a game changer.

Please feel free to contact me at cassandra@sthope.org or 916.919.7766 if you have any questions.

In partnership,

Cassandra H.B. Jennings

Cassandra H.B. Jennings
President & CEO

February 2, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Third Grade Teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment.

I have worked at PS7 for six years and have dealt with a lot of problems in our classrooms. I have dealt with multiple pest infestations, such as roaches and spiders. These issues have caused my scholars to not be able to learn properly due to interruptions to our classroom environment. I have spent loads of my own money to try my best to create a bright and inviting classroom by painting over peeling paint, putting knobs on cabinets that did not have them, and brightening up a very bleak room the best that I could. Our scholars and families choose to go to PS7 because we have a college-going culture. These children deserve to have a space where they feel confident in their abilities to go to college and are learning in an environment they feel proud to be a part of.

Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,
Haylie Bedal
Third Grade Teacher

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012

Re: PS7 CEQA

DATE 1/21/22

Dear Ms. Javed,

I have the honor of serving on the Board of Directors for St. HOPE Public Schools and am impressed every day with the dedication of the teachers and staff to providing the best education possible for our scholars. St. HOPE Public Schools has consistently been able to achieve outstanding academic results despite the fact that our scholars at PS7 are learning in dilapidated facilities.

Our scholars and teachers deserve better, and I am thrilled that we have secured loans and grant funding from the state's Charter School Facilities Program to pay for an important modernization project. This project is designed to address existing site deficiencies, provide new classrooms, and create an improved environment for student education.

PS7 was initially constructed in the 1950's and because it is such an old facility it has many essential physical improvement needs. The SCUSD Facilities Master Plan prepared in 2006 identified over $23 million in improvements needed to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane. The Facilities Master Plan also identified the need for new classrooms, and replacement or upgrading of older portables on the site.

The state of school facilities has a direct correlation on student outcomes. According to the California Department of Education, "students who receive instruction in buildings with good environmental conditions can earn test scores that are 5–17 percent higher than scores for students in substandard buildings."

As we continue our work to close the achievement gap, it is critical that our scholars have the opportunity to learn in a safe and modern learning environment. Removing any school-site barriers is essential for their continued success and to meet the needs of future scholars.

Fortunately, the environmental review under CEQA found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. As such, I urge the Sacramento Unified School District Board of Education Members to approve the Mitigated Negative Declaration for the PS7 modernization project.

Sincerely,

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a 2nd grade teacher at PS7 Elementary School. Our mission is to prepare for scholars to go to and through college. We hold very high expectations and our campus needs to meet those expectations as well. Our scholars, family, and community deserve better! There have been many times where the heat in my classroom just stops working and the scholars are cold all day long. If they are working this hard every day, they should be warm and content so they can focus on their learning and not being cold. Our scholars deserve to learn in a space that is safe, comfortable, modern, and clean. Furthermore, imagine the pride these scholars will feel when they walk onto a brand new campus that matches the high expectations they are meeting on a daily basis! I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Thank you,

Jordan Ausmus
2nd Grade Teacher

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7950
Director of Operations: Elisha Ferguson Parsons

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St.HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization. For five of those years, I was the Site Lead at PS7 Elementary, and I experienced, first-hand, the challenges and obstacles the current building causes on a daily basis for our scholars and our staff.

The current PS7 building was constructed in the 1950's, and has seen little to no improvements since that time. The amount of physical, essential improvements for the safety of our scholars and staff are vast, and necessary. The SCUSD Facilities Master Plan prepared in 2006 identified over $23 million in improvements needed to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane. The Facilities Master Plan also identified the need for new classrooms, and replacement or upgrading of older portables on the site.

This is, honestly, long overdue. Because of the outdated and dilapidated look of the campus, I had to spend countless hours being innovative to make it look presentable enough for our scholars to take pride in where they were coming each day. After spending hours, I would then find out that, because of the building, when it would rain, there were leaks everywhere and my hard work was destroyed. I have had to watch people clean out black mold from different spaces in the school, and thus put our scholars at risk. It has been heart wrenching to see scholars not be proud of where they are from because of how our school looks, or see others drive by and judge our school by the exterior. Our teachers, staff and scholars work hard each day and do not deserve to be in a building that may or may not leak, and look like it is falling apart all around them.

St. HOPE Public Schools' mission and vision is about ensuring educational equity for those children who may be underrepresented and, who oftentimes, are not provided the education they deserve in order to be successful. Having a learning environment that is safe, secure, and of quality is just one factor that goes into scholars being able to succeed. When we found out in 2018 that St. HOPE Public Schools secured loans and grant funding from the state's Charter School Facilities Program to pay for this important modernization project, we were ecstatic and felt so energized to be able to provide our scholars and families with a state of the art campus that they deserve.

The proposed PS7 modernization project will ensure that our students and staff do not face any school-site barriers and that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Elisha Ferguson Parsons

Director of Operations - St. HOPE Public Schools

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

February 2nd, 2022

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Teaching Assistant at Sacramento High School. PS7 is committed to preparing all scholars to go to and through college. St. Hope Public Schools in general have had tremendous success at achieving this goal. PS7 provides young scholars with the strong foundation they need to be successful at the high school level. Their work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. The elementary school provides their scholars with excellence no matter what challenges are faced. They have done so despite the challenges faced at their elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. When children are placed in an environment that is fresh, up to date, and quite honestly, appealing to be at, they are more inclined to achieve more. It adds a greater sense of purpose and motivates them to continuously better themselves as life-long learners. Additionally, these facilities will provide the staff with an environment that will allow them to better meet the needs of the scholars. These young scholars deserve this new facility, their families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am ecstatic that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Jess Taylor
Teaching Assistant- Sacramento High School

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7950
Dean of Culture and Instruction: Kristen Meyer

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St.HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization. At St. HOPE we pride ourselves in providing our students with the very best academic instruction and we look forward to having a campus that matches those high standards.

PS7 was initially constructed in the 1950's to address the Post-War "baby boom" which generated new enrollment and the need for new schools. As an older school facility, the site has many essential physical improvement needs. The SCUSD Facilities Master Plan prepared in 2006 identified over $23 million in improvements needed to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane.

Part of our mission at St. HOPE is to be the best school in the nation and to provide our scholars with the best education possible. One essential component to making this vision a reality is to ensure our students are learning in an environment that matches our high expectations and is reflective of their outstanding accomplishments. Our teachers and staff members work tirelessly to live out this mission in their classrooms, but are consistently limited and discouraged by the outdated structure that their work is confined to. We are so excited to provide them with a space that matches their commitment and puts their dedication to changing the lives of our students on display.

Throughout my last five years at St. HOPE, I have personally experienced the impact that PS7 Elementary School has made on every other part of the network as our scholars transition from one campus to the next. The members of our PS7 Elementary School community deserve a campus that matches their ongoing dedication to our students and their crucial contribution to the rest of our network.

St. HOPE Public Schools' foundation is rooted in providing our scholars with the strongest possible foundation for future learning and career success. Ensuring that our scholars are learning in a safe and modern learning environment is an essential part of our efforts to provide educational equity and close the opportunity gap. In 2018, St. HOPE Public Schools secured loans and grant funding from the state's Charter School Facilities Program to pay for this important modernization project, which is designed to both address existing site deficiencies, provide new classrooms and create an improved environment for student education.

The proposed PS7 modernization project will ensure that our students and staff do not face any school-site barriers and that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Kristen Meyer

ST HOPE
PUBLIC SCHOOLS

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7950
Dean of Culture and Instruction: Kristen Meyer

Dean of Culture and Instruction, St. HOPE Public Schools

PS7 Elementary School
5201 Strawberry Lane
Sacramento, CA 95820
916-649-7850
Site Lead: Lesley Ezero

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St. HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization. In my seven years of experience, first as a teacher, then as a Site Lead, I have witnessed first hand the need for these improvements.

The current PS7 building was constructed in the 1950's, and is not a reflection of the amazing work happening within these walls. The $23 million in essential improvements are vital in order to create a safe learning environment for our staff and scholars. The SCUSD Facilities Master Plan prepared in 2006 identified the need for improvements to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane. The Facilities Master Plan also identified the need for new classrooms, and replacement or upgrading of older portables on the site.

In my time as a classroom teacher, I frequently encountered challenges caused by our out of date facilities. From having to be creative in my seating arrangement to avoid scholars being leaked on when it rains, to having to personally fix items in the classroom that were old and/or not working. I've had to purchase a diffuser to cover the musty smell of my classroom, and find creative ways to cover the peeling paint on my walls. Currently in my role as Site Lead, I have an office that is extremely cold in the winter (no heating system) and is right next to our extremely small teacher work room, which can be somewhat loud due to the amount of teachers that are present in the room and the work they are doing. These challenges are an unnecessary burden making the work our teachers and staff do even more difficult. Our precious time should be focused on doing the work we are committed to doing to close the achievement gap, rather than finding new ways to try to hide the fact that our facilities are falling apart.

St. HOPE Public Schools' is committed to closing the achievement gap and providing equity in education. Our current lack of modern and safe learning facilities sends the wrong message to our scholars, staff, and families. We are preparing our scholars to go to and through college and want them to see the value we place in their education reflected in the environment in which they are learning. We believe in high expectations and want to put our best foot forward. This means our building should also reflect those high expectations. We are incredibly determined and excited to give this community the education they deserve in new, state of the art facilities. The new campus will not only provide our current scholars with the learning

PS7 Elementary School
5201 Strawberry Lane
Sacramento, CA 95820
916-649-7850
Site Lead: Lesley Ezero

experience they deserve, but will allow us to expand the work we are doing by increasing our capacity.

The proposed PS7 modernization project will ensure that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Lesley Ezero
Site Lead - PS7 Elementary School

February 9, 2022

Dennis M. O'Reilly, Chairman
Board of Directors
St. HOPE Public Schools
2315 34th Street
Sacramento, CA 95817

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu

RE: PS7 California Environmental Quality Act (CEQA) Mitigated Negative Declaration

Dear Ms. Javed:

As a Board member of St. HOPE Public Schools (SHPS) since 2009, I have been proud of the educational achievements our students (scholars) have consistently made during my time as a director in spite of the many challenges. Historically, about 80 percent of our scholars come from single parent homes. Everyone has had to adjust to the Covid Pandemic. And, PS7 requires at least $23,000,000 in badly needed improvements according to the Sacramento City Unified School District's (SCUSD) Facilities Master Plan of 2006, recorded some 16 years ago. Since students who attend schools with modern facilities have an educational advantage, our PS7 scholars face yet another challenge.

However, the PS7 environmental review has concluded that the proposed project will not result in any significant and unavoidable conditions after certain mitigation measures are implemented. Through California's Charter School Facilities Program, SHPS has secured loans and funding to complete this badly needed project including the required mitigation measures. It is for the above-mentioned reasons I urge the SCUSD administration to recommend that the SCUSD Board of Education approve the Mitigated Negative Declaration for the PS7 modernization project.

Please know that such renovations and construction projects are not new to me. I grew up in a family that was centered around all aspects of public education. My mother had been an elementary school teacher with the Sacramento schools. She was not allowed to keep her job after she married my father who was an administrator. At birth, my father, the late Dr. E. P. O'Reilly, was vice-president of Sacramento Junior College, now Sacramento City College. He ran the college for two years so that the president who had suffered a heart attack could retire. Next my father became assistant superintendent and was in charge of the junior high schools, the high schools, adult education, and Sacramento Junior College. He had major budgetary responsibilities in this role as well. In 1964, my father became Deputy Superintendent, and Sacramento City College became a part of the Los Rios Community College District. After the superintendent, Mel Lawson, had a heart attack, my father became acting superintendent before chairing the committee that picked his replacement.

During my father's career with SCUSD, he was intimately involved in refurbishing as well as building new schools in order to provide facilities to help students learn. He shared these issues with his family. There were always problems. For example, in order to build what was then Sutter Junior High School, a Chinese graveyard had to be acquired and removed in the early 1960s. This was difficult. The Sutter Junior High project discovered that although a grave stone may indicate one person was buried in that location there may be as many as six bodies actually buried there without any identification. This created many more problems. Hiram Johnson Senior High School was finished in 1959, but work was stopped because a Mammoth's tusk was found on the site. The PS7 project is very simple by comparison, and should be approved.

PS7 was constructed in the 1950s when my father was assistant superintendent. In the last two generations, the PS7 school facilities have not been modernized. The PS7 project is funded and through mitigation efforts there are no environmental issues. This project deserves the approval of the Mitigated Negative Declaration.

Very Truly Yours,

Dennis M. O'Reilly

Dennis M. O'Reilly, Chairman
St. HOPE Public Schools
Board of Directors

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7950
Executive Assistant: Andrea Perez

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St. HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization.

As an alumni of St. HOPE Public Schools, I know from experience that the education and inspiration that St. HOPE brings to underserved students of color is life changing. The high quality education that happens every day in the PS7 Elementary School building far exceeds the quality of the current building. Before attending St. HOPE Public Schools, I never once thought that getting accepted into and enrolling into UC Irvine would be anything I could be capable of. At St. HOPE Public Schools, I learned that just because I come from a family where only two people in my entire family finished high school before me, that doesn't mean that I need to stop there.

St. HOPE scholars and staff work tirelessly every day towards the St. HOPE Public Schools' mission to prepare all of our scholars to earn a degree from a four-year college. My daughter, Zelda, will be attending PS7 Elementary School for Transitional Kindergarten soon and I know that the education she will be receiving will be the best in the city, even if the current building is furthest from the best in the city right now. The average person wouldn't be able to tell just by looking at the current building at 5201 Strawberry Lane that the students inside are future successful engineers, architects, lawyers, doctors, social workers, teachers, etc.

St. HOPE Public Schools is rooted in providing our scholars with the strongest possible foundation for future learning and career success. Ensuring that our scholars are learning in a safe and modern learning environment is an essential part of our efforts to provide educational equity and close the opportunity gap.

In 2018, St. HOPE Public Schools secured loans and grant funding from the state's Charter School Facilities Program to pay for this important modernization project, which is designed to both address existing site deficiencies, provide new classrooms and create an improved environment for student education.

Since PS7 opened in 2003 the percentage of scholars on or above grade level in the Oak Park community has dramatically increased. We've raised the bar and are producing extraordinary results in our Black and Latinx students, as well as our overall student body. The proposed PS7 modernization project will ensure that our students and staff do not face any school-site barriers and that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Andrea Perez
Executive Assistant, St. HOPE Public Schools

2/2/2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a 5th Grade Teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. There have been many opportunities in my 5 years on this campus that the facilities have hindered our scholar's opportunities to learn. From broken air conditioners and heaters, to doors and exteriors with holes in them, and various insect infestations. Our scholars are such incredible and capable human beings who deserve, at the very least, a comfortable, safe, and functional building to learn in. We want to show them how much we value them through not only our academic preparation, but also their environment. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Kristen Burke
5th Grade Teacher

January 28, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. For the past 4 years, I have been teaching at PS7 and know first-hand the immense need to repair and update the school facility. The time and resources it takes to ensure our scholars are learning in a safe and comfortable environment is a distraction from teaching which should be our main focus.

I am very proud of the work my colleagues and I do each day to provide the best education possible for our scholars. Unfortunately, our current school site does not reflect the high-quality education and impressive academic results our scholars have demonstrated that they are capable of. Having an updated, modern school facility will instill pride in our PS7 staff and families and will be an asset for the Oak Park community.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Ernestine LaPlante
PS7 Music Teacher

February 2, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

My children have been a part of the St. HOPE Public School and Oak Park for over a decade. I want to make sure that our neighborhood has quality opportunities for our kids and supports the vibrancy of Oak Park. A new and improved school would help to build community and to prepare kids for college and work. That preparation starts as early as elementary school.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Elesia Morris

February 2, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a 2nd grade math teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college, we have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars will take more pride in their school and in turn, more pride in themselves and more pride in their work toward reaching our mission of getting to and through college. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Tina Judal
2nd Grade Math Teacher

2/2/22

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a first grade teacher at PS7 Elementary School. At my site, we are focused on sending scholars to and through college so that they can have the best future possible because they deserve it. We have had tremendous success at achieving this goal, starting even as young as first grade. PS7 provides our scholars with the strong foundation they need to be successful at the high school and college level. Our work is an incredibly important part of leading our scholars and our community to excellence. We work towards this each day despite the challenges we have faced with our facility at the elementary site. I know first-hand the immense need to repair and update the school facility. In my classroom there are holes in the glass of the windows, the sink does not drain, the heater and A/C rarely work, and paint is chipping off of the walls. It adds to the challenge of teaching my scholars that they deserve the best and that their hard work pays off when they are surrounded by things that are broken and destroyed. Even with these challenges, my scholars go above and beyond each and every day in the way they treat the facilities, the community, and each other. They strive to reach their big goals every day and are so focused on reaching college. Their hard work and dedication deserves an environment that matches their level of excellence.

Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. I would be able to include so many more things in my teaching practice if we had the facility and space to handle them. I have a class pet but am unable to bring it to school during the winter because it is so cold in the classroom. We do not have a library for scholars to borrow books from or a gym for PE. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Alli Kauffroath
PS7 Elementary
First grade teacher

February 10, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

SUBJECT: St. HOPE – PS7 CEQA Letter

Dear Ms. Javed,

I am writing to you today in support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the Board of the Sacramento City Unified School District (SCUSD) to approve the CEQA report related to this project.

I am a resident of Oak Park for several years now and a volunteer in the community. I feel strongly that this project must move forward for the betterment of the community. In the interest of educational equity, it is critical that students in Oak Park and beyond have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I understand that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950s and has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating that all students deserve to come to school every day and learn in a high-quality school facility.

It has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, so I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report. Please reach out to me with any questions at (707) 813-1913. Thank you for your consideration.

Sincerely,

Adrian Rehn

Oak Park resident and volunteer
(707) 813-1913

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently an Education Specialist at PS7 Middle School. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern, and comfortable learning environment. Working at the middle school I do not directly benefit from a new campus myself but my scholars will. My middle school students will benefit from having more space at the elementary for learning and collaborating with their peers. I am excited that my students will have such a different experience at the elementary school before they arrive at the middle. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Kelsey Binam
Education Specialist

2/8/22

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a 4th grade teacher at PS7E. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Camie Bartos
4th Grade Math Teacher

2/2/22

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Physical Education teacher at PS7 Elementary School. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Right now our elective teachers share one space and have very little area for storage. In order for us to give our students the best we are in need of our space to function and an area to store our equipment. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Ryan Chisolm
K-5 Physical Education Teacher

02/2/2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Campus Monitor at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. The scholars and I would love to be in a new facility with up to date technology. It would give us a sense of pride to walk around an updated building. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Brandon Jefferson
Campus Monitor

February 8, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Dean of Students at Ps7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Having a new school after so many years I believe will back up the talk of the culture St. HOPE of our foundation and why families want to come to our school. The atmosphere is a direct effect to success and the new school I know will bring a positive atmosphere change for both staff and scholars. Right now I don't believe we have enough space for our scholars especially with us abiding by all covid rules. More buildings will bring more space will give our staff and students the space to breathe and not feel like they are on top of one another. I believe this will help with our scholars focus and staff members having their own personal area. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Ronald Lewis
Dean of Students

February 2, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing in support of the PS7 modernization project. I am currently a teacher at PS7 elementary. At PS7 we are fully committed to our mission of preparing our scholars to go to and through college. We have made tremendous strides in achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level and beyond. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Melissa Bruno
TK- 5th Grade Art

February 2, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a 5th grade Math and Science Teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Through my personal experiences working with the scholars at PS7, I find it challenging to be able to help students produce the high-quality work that is expected of them with the lack of resources that we have available to us. Resources such as adequate classroom space, and classrooms with holes in the ceiling. Outdated sinks, desks, and chairs. Our technology needs to be upgraded as well with things such as better projection systems, and computers. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Stephon Jones
5th Grade Math & Science Teacher

February 1, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a first grade teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. A new facility and enhanced campus reflects our commitment to providing a special and nurturing environment for our scholars. For them to achieve to their optimal potential they need caring instruction and guidance but also up to date, clean, and safe environment to learn. We expect all scholars at PS7 / St. Hope to work hard, respect, listen and follow our high expectations but we also need to show our commitment to these scholars by providing excellence in instruction and environment. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Kathleen Jelcz
First Grade ELA Teacher

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7856
Site Lead: Priya Singh

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St.HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization. Our scholars and staff members work so hard every single day and truly deserve to teach and learn in a facility that represents the incredible things taking place at PS7 Elementary School.

PS7 was initially constructed in the 1950's to address the Post-War "baby boom" which generated new enrollment and the need for new schools. As an older school facility, the site has many essential physical improvement needs. The SCUSD Facilities Master Plan prepared in 2006 identified over $23 million in improvements needed to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane. The Facilities Master Plan also identified the need for new classrooms, and replacement or upgrading of older portables on the site.

Research shows that there is a direct correlation to the state of school facilities and the academic outcomes of students. Our scholars deserve a school facility that is healthy, safe, and suitable in order to prepare them in reaching our mission of going to and through college. St. HOPE Public Schools' foundation is rooted in providing our scholars with the strongest possible foundation for future learning and career success. St. HOPE teachers work every day to close the opportunity gap that exists and in order to do so our scholars need a safe, modern, and state of the art learning environment.

In 2018, St. HOPE Public Schools secured loans and grant funding from the state's Charter School Facilities Program to pay for this important modernization project, which is designed to both address existing site deficiencies, provide new classrooms and create an improved environment for student education. Our school community was incredibly happy when we received this news. We know that our facilities do not represent the hard work taking place at PS7 and our scholars deserve so much more. Since PS7 opened in 2003 the percentage of scholars on or above grade level in the Oak Park community has dramatically increased. Our scholars and teachers deserve a facility that supports the incredible results we are producing.

The proposed PS7 modernization project will ensure that our students and staff do not face any school-site barriers and that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Priya Singh
Site Lead, PS7 Middle School and Sacramento Charter High School

February 2, 2022

Beth Simonton
Teaching Assistant
Ps7 Elementary
5201 Strawberry Ln
Sacramento, CA 95820

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Teaching Assistant at Ps7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Personally, I know that a new and modern campus will help with moral tremendously and also will excite our scholars. Coming from New England it is very rare to see a school outside. With that said it would be exciting to see this campus a bit more safe, secure and clean for everyone. A new, modern and safe campus will represent our entire staff and also all our scholars and families. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Beth Simonton
Teaching Assistant

Sacramento Charter High School
2315 34th St
Sacramento, CA 95817
916-277-6200
Dean of Culture and Instruction: Christina Williams-James

January 25, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I am Christina Williams-James, a Dean of Culture and Instruction with St. HOPE Public Schools. I have been a part of the St. HOPE Public Schools family since 2014 and I am excited about the much needed upgrades being made to the elementary campus. I am writing in full support of the modernization upgrade to the PS7 Elementary campus.

PS7 Elementary hosts the youngest scholars in our charter network.. Our students at the elementary school are funny, vivacious, intelligent, joyful, on a path to college, and most importantly resilient. Our students have endured the current conditions of the facility for far too long and they deserve a campus space that reflects their potential and future. The proposed upgrades to the campus would ensure that scholars safety and high quality learning are top priority. Increasing the number of classrooms could allow for a reduced teacher to student ratio which enhances the learning experience. Developing a secure and tactile playground boosts students' ability to be imaginative and enjoy nature. Reconfiguring the school's entrance would reduce traffic making it much safer for students and families to access the school community easily. The upgrades all around would move scholars toward an educational experience that will follow them to and through college, bringing our St. HOPE Public Schools vision and mission to fruition. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,
Christina Williams-James

PS7 Elementary School
5201 Strawberry Lane
Sacramento, CA 95820
916-649-7850
Instructional Coach: Sheeana Cahill

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St. HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization. In my five years of experience, first as a teacher, then an academic coach, I have witnessed first hand the need for these improvements.

The current PS7 building was constructed in the 1950's, and is not a reflection of the amazing work happening within these walls. The $23 million in essential improvements are vital in order to create a safe learning environment for our staff and scholars. The SCUSD Facilities Master Plan prepared in 2006 identified the need for improvements to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane. The Facilities Master Plan also identified the need for new classrooms, and replacement or upgrading of older portables on the site.

In my time as a classroom teacher, I frequently encountered challenges caused by our out of date facilities. From having to be creative in my seating arrangement to avoid scholars being leaked on by our AC unit, to having to evacuate my classroom for multiple hours while black mold was removed from my classroom. I've also had to purchase a diffuser to cover the musty smell of my classroom, and find creative ways to cover the peeling paint on my walls.

Currently in my role as an administrator, I have to scramble to find places to have meetings as there is a lack of available space on campus. These challenges are an unnecessary burden making the work our teachers and staff do even more difficult. Our precious time should be focused on doing the work we are committed to doing to close the achievement gap, rather than finding new ways to try to hide the fact that our facilities are falling apart.

St. HOPE Public Schools' is committed to closing the achievement gap and providing equity in education. Our current lack of modern and safe learning facilities sends the wrong message to our scholars, staff, and families. We are preparing our scholars to go to and through college and want them to see the value we place in their education reflected in the environment in which they are learning. We are incredibly determined and excited to give this community the education they deserve in new, state of the art facilities. The new campus will not only provide our current scholars with the learning experience they deserve, but will

PS7 Elementary School
5201 Strawberry Lane
Sacramento, CA 95820
916-649-7850
Instructional Coach: Sheeana Cahill

allow us to expand the work we are doing by increasing our capacity.

The proposed PS7 modernization project will ensure that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Sheeana Cahill
Instructional Coach - PS7 Elementary School

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7856
Inclusion Dean of Culture and Instruction: Sarah Trapp

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I am writing to express my unwavering support for the proposed modernization of St. HOPE Public School 7. Since I began my time at St. HOPE Public Schools five years ago, and over the span of the past 20 years, our staff have been teaching in, and our scholars have been learning in, a facility that is outdated and does not represent the heart of our work and the true bright light that exists within our scholars and community. I personally spent two years teaching in our portable facilities at PS7 Elementary, which are in desperate need of refurbishing. For example, I often found it challenging to teach over the volume of the air conditioning unit, while also balancing the need for scholars to have a cool and comfortable environment to learn in.

It is our vision to provide our scholars and community with a pristine learning facility that reflects the college-going potential of all scholars, and become a point of pride within the community. The current facility is outdated, run-down, and in need of modernization, including several important physical improvements. The need for improvement ranges from operational and facility maintenance items such as HVAC, restrooms, electrical, roofing, etc. to structural integral components such as a new and improved drop-off/pick up system, new classrooms, and replaced portable buildings. I have personally taught in the portable buildings, which are in desperate need of replacement.

The facilities that our scholars learn in have a direct impact on student achievement. Students learn better in spaces in which they take pride in, and which the community takes pride in. Research continually shows that disparities in access to school facilities can lead to differences in educational outcomes, especially for low-income students. This modernization would have a profound impact on students and families within the community. This would also allow for improvements in relation to special education programming with more access to testing and small group locations that seldomly exist at the current facility.

It is our goal and our hope that all scholars have access to a safe, modern, and college-going learning environment in order to provide the strongest possible foundation for future success.

St. HOPE continually works toward, and has shown great success, closing the opportunity gap that exists within Oak Park, and that exists for students with disabilities and their typically developing peers. St. HOPE works tirelessly to provide all students with a pathway to success, and for as many scholars, regardless of race, disability status, zip code, etc. to perform on or above grade level. We have shown continued success in this area. The proposed modernization project will ensure that any structural or site-based barriers are removed in order to deliver high quality instruction and high levels of success to the community in which we serve. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,
Sarah Trapp
Inclusion Dean of Culture and Instruction, St. HOPE Public Schools

From: Melissa Foster <melrenfos@gmail.com>
Sent: Wednesday, February 9, 2022 5:16 PM
To: Amna Javed <Amna-Javed@scusd.edu>
Subject: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

I have been an Oak Park resident for the last 18 years and have had a first-hand look into how the community has changed over the years with the addition of many new construction projects, new neighbors and many new businesses in the Northern part of Oak Park. I've seen how the impacts of these changes have affected the community in more positive ways by creating more housing and overall job opportunities. The South Oak Park area, however, has not seen much change or has been impacted by these upgrades as much and I believe that by modernizing PS7's Elementary campus would create more of the same positive changes throughout the South Oak Park community. Not only does the neighborhood deserve it because it does create a sense of pride and care for community and the overall neighborhood, but I also believe that the hardworking students and staff deserve the pleasure of having a new, up to date campus to learn and continue to excel, just like other kids who live in more developed neighborhoods in Sacramento. PS7 and its surrounding neighbors deserve to feel good about their neighborhood and community and I believe a brand-new campus is the perfect way to begin to develop the South Oak Park area in a very positive way.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Melissa Foster

Oak Park Resident, 18 years

02/02/22

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. It currently is difficult to keep our classrooms at a comfortable temperature. During the summer months our air conditioner went out multiple times. We had to use fans that were very loud and difficult to talk/hear over. In the winter months, we have heat, however the cold air still comes in through the windows and emergency exit door. Our scholars work hard and should be able to completely focus on their education when they are here. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Vanessa R. Lopez
4th Grade Teacher

St. HOPE Public Schools
2315 34th St
Sacramento, CA 95817
916-649-7950
Superintendent: Kari Wehrly

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu
RE: PS7 CEQA

Dear Ms. Javed,

I'm writing to express my support for the proposed modernization of St.HOPE Public School's PS7 campus. For nearly 20 years our staff have been teaching and our scholars have been learning in a facility that is outdated and in desperate need of modernization.

PS7 was initially constructed in the 1950's to address the Post-War "baby boom" which generated new enrollment and the need for new schools. As an older school facility, the site has many essential physical improvement needs. The SCUSD Facilities Master Plan prepared in 2006 identified over $23 million in improvements needed to bring HVAC, restrooms, electrical and roofing up to code and to address the inadequate student pick-up and drop-off system on Strawberry Lane. The Facilities Master Plan also identified the need for new classrooms, and replacement or upgrading of older portables on the site.

According to the 2021 State of Our Schools report, "school facilities have a direct impact on student learning, student and staff health, and community vitality. When facilities are healthy, safe and educationally suitable, students (as well as teachers and staff) perform better and are better prepared for post-secondary education and the workforce."

St. HOPE Public Schools' foundation is rooted in providing our scholars with the strongest possible foundation for future learning and career success. Ensuring that our scholars are learning in a safe and modern learning environment is an essential part of our efforts to provide educational equity and close the opportunity gap.

In 2018, St. HOPE Public Schools secured loans and grant funding from the state's Charter School Facilities Program to pay for this important modernization project, which is designed to both address existing site deficiencies, provide new classrooms and create an improved environment for student education.

Since PS7 opened in 2003 the percentage of scholars on or above grade level in the Oak Park community has dramatically increased. We've raised the bar and are producing extraordinary results in our Black and Latinx students, as well as our overall student body. The proposed PS7 modernization project will ensure that our students and staff do not face any school-site barriers and that we are able to continue delivering outstanding academic success. Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project.

Sincerely,

Kari Wehrly
Superintendent, St. HOPE Public Schools

2/2/2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a 3rd grade Teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment. Our scholars are coming to school eager to learn as I am to teach. However, the environment we have these scholars in is not acceptable. Everyday my scholars are not able to have a warm classroom environment because the heating and air conditioning unit is not working often. We are unable to sit on our classroom carpets for reading groups or group projects because of the roaches,bugs, and stains found everywhere. Students are not able to feel comfortable in our classroom because of dark rooms, chipped paint walls as well as cats constantly urinating on everything in our hallways. Overall, I want my scholars to feel excited to come to school, to learn to treat our campus with respect and value it. We need to show them that they are just as important and special as other schools and we are investing in them as well. We find it important and a necessity to make them feel like a priority because they are and that starts with their environment.

Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Taylor Watts
3rd Grade Teacher

January 27, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

I have been a teacher at PS7 since it's opening and a homeowner in Oak Park for just as long. The fact that I live and work in this community is a testament to my commitment and investment in my community and the children. The school was not in good condition when we started and has only deteriorated with years of disinvestment. The scholars we serve and require high and demanding standards deserve a school facility that represents that same level of quality. It is overtime for improved facilities.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Patricia Burks
3209 10th Avenue
Sacramento, CA 95817

February 9, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

PRO Youth and Families partners with schools, community organizations, and local governments to engage youth in OPPORTUNITIES that inspire HOPE. PRO Youth and Families' offers a variety of direct service programs for youth and supports the Youth & Family Collective initiative that uplifts community organizations, drives collaboration, and fosters capacity building for responsive youth and family programs and services.

PRO Programs are culturally competent and are delivered with a social-justice lens. They provide safe spaces for youth to discover who they are, explore topics that impact their daily lives, cultivate skills, and develop into leaders and change-agents for the community.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Staci Anderson
President & CEO
PRO Youth and Families

January 31, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

I am a resident of Oak Park and have watched this community change over the years. I want to make sure that our neighborhood has quality opportunities for our kids and support the vibrancy of Oak Park. A new school would help to build community.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

February 10, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

Sacramento Building Healthy Communities (BHC) encompasses many diverse communities in the Sacramento area, working together to change the way we live- for the better. The BHC values differences in cultures, traditions, ideas, beliefs, needs and expectations, and views these differences as a resource for improving communities. The mission of BHC is built on the foundation of equity and our goal is to make neighborhoods healthier for ALL residents. BHC does this by improving employment opportunities, education, housing, neighborhood safety, unhealthy environmental conditions, access to healthy foods and more.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Kim Williams, Hub Director
Sacramento Building Healthy Communities

Hub Staff
Kim Williams
Hub Director

Alberto Mercado,
Media Coordinator

2/10/2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
(916) 395-3980 Ext. 450012
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

College Track is a college completion non-profit, catering to low-income and first-generation students. We work off of a 10-year model with students to support their high school careers, transition to college, and to advise them through their undergraduate tenure

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,
Luisana Victorica

Site Director
College Track Sacramento
2450 Alhambra Blvd
Sacramento, CA 95817

From: Deja Owens
To: Amna Javed
Subject: PS7 CEQA
Date: Thursday, February 10, 2022 2:44:58 PM

January 31, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818
amna-javed@scusd.edu

SUBJECT: PS7 CEQA

Dear Ms. Javed,

I am writing in full support of St. HOPE Public Schools' PS7 Elementary School Construction Project and urge the SCUSD Board to approve the CEQA report related to that project.

I am a resident of Oak Park and have watched this community change over the years. I want to make sure that our neighborhood has quality opportunities for our kids and support the vibrancy of Oak Park. A new school would help to build community.

As we collectively work to increase educational equity, it is critical that students in the Sacramento region have access to high quality learning opportunities. While there are many factors that contribute to students' success, an important one is providing a clean, safe, modern, and comfortable learning environment.

I am thrilled that St. HOPE has secured funding from the state's Charter School Facilities Program to modernize its PS7 campus as it is in desperate need of repair. The school was originally constructed in the 1950's and because it is such an old site it has numerous improvement needs. This important modernization project will address existing site deficiencies, provide new classrooms, and create an improved environment for student education. It will go a long way in demonstrating to St. HOPE students, families, teachers, staff, and the community that all students deserve to come to school every day and learn in a facility that reflects their abilities and potential.

Since it has been determined that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated, I urge your approval of this important school modernization project and the acceptance of the PS7 CEQA Report.

Sincerely,

Deja Owens

Sent from my iPhone

02/10/2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my complete support for the PS7 modernization project. I am currently an Education Specialist at PS7 Elementary for our 3rd-5th graders. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment.

As an Education Specialist at our Elementary campus, I support scholars with learning based disabilities. The students I support often require a quiet, separate space to be able to complete testing and practice essential skills through small group instruction. At our current campus, the special education classroom is shared by myself, our other education specialist, the speech pathologist, school psychologist, and occupational therapist, among others. The competition for space makes it nearly impossible to test students for special education services, allow students a distraction free environment to learn in, or hold IEP meetings with parents (a particular issue given the confidentiality that special education requires).

Furthermore, the shared space we use offers little to no insulation due to the windows not being able to close completely. Because of this, the heater and air conditioner (which also operate insufficiently) must be on at all times to maintain a safe temperature; this causes many additional problems as the volume of the air turning on is excessive. When the air is operating, staff have tremendous difficulty hearing students during lessons, testing, or therapy sessions. The lack of sealed space is also a challenge for keeping bugs and dust out. I have to regularly clear out spiders and cockroaches, including a black widow that had made its home in one of the cabinets of my classroom.

Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it. I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,

Caitlin Korver
Education Specialist

February 10, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently an Education Specialist at PS7 Elementary. At PS7, our mission is to prepare all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our scholars have been and will continue to be successful at this despite the challenges we have faced with our facility at our elementary site. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment.

We face certain challenges in our building that are not always conducive for learning. For example, it is difficult to even hear our teachers' very important instruction due to loud heating and cooling systems. Our building is also outdated in terms of technology and facilities. For example, simple things such as faulty lights or even broken door stops cause a need for constant fixes and attention. Not only will this building be more comfortable and safe, simply coming into a modern and fresh space everyday would provide scholars with motivation and encouragement in their learning. It would drive their sense of purpose and prepare them for their bright futures at colleges and in their careers. Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

For the sake of our community and our scholars, I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve. This will aid in our mission of helping scholars achieve their goals and become leaders in the future!

Sincerely,

Taylor Dials
Education Specialist

February 2, 2022

Amna Javed, GIS Manager
Facilities Support Services
425 1st Avenue
Sacramento, CA 95818

Dear Ms. Javed,

I'm writing to express my full support for the PS7 modernization project. I am currently a Third Grade Teacher at PS7 Elementary. At PS7 we are committed to our mission of preparing all of our scholars to go to and through college. We have had tremendous success at achieving this goal. PS7 provides our scholars with the strong foundation they need to be successful at the high school level. Our work is an incredibly important part of leading our St. HOPE scholars to reach our mission that consistently leads 92-96 percent of our seniors to be accepted into a four-year university. We strive to provide our scholars with excellence no matter what challenges we face. We have done this despite the challenges we have faced with our facility at our elementary site. I know first-hand the immense need to repair and update the school facility. Our scholars deserve to learn in a clean, safe, modern and comfortable learning environment.

I have worked at PS7 for six years and have dealt with a lot of problems in our classrooms. I have dealt with multiple pest infestations, such as roaches and spiders. These issues have caused my scholars to not be able to learn properly due to interruptions to our classroom environment. I have spent loads of my own money to try my best to create a bright and inviting classroom by painting over peeling paint, putting knobs on cabinets that did not have them, and brightening up a very bleak room the best that I could. Our scholars and families choose to go to PS7 because we have a college-going culture. These children deserve to have a space where they feel confident in their abilities to go to college and are learning in an environment they feel proud to be a part of.

Additionally, these facilities will provide our staff with an environment that will allow us to better meet the needs of our scholars. Our scholars deserve this new facility, our families deserve it, our Oak Park community deserves it and the team that I work with deserves it.

I am glad that the environmental review document found that the proposed project would not result in any significant and unavoidable impacts that cannot be mitigated. I urge your approval of this important school modernization project so we can provide our PS7 scholars with the school facility that they deserve.

Sincerely,
Haylie Bedal
Third Grade Teacher

ERRATA
PS 7 ELEMENTARY SCHOOL MODERNIZATION MITGATED NEGATIVE DECLARATION

The following typographical errors and clarifications are noted as part of the final MND. These changes do not add new information which would change the conclusions of the MND.

Page 7, Paragraph 1: This should read:

> "The proposed project would include the renovation of the existing multi-purpose room, demolition of ~~11~~ **10** older classrooms and removal of 6 classrooms located in four older portable units. In turn, 31 new modular classrooms would be installed."

Page 8, Paragraph 4, New Classrooms and Restrooms: This should read:

> "The proposed project would remove a total of ~~17~~ **16** classrooms (~~11~~ **10** stick built and 6 portable classrooms) and install 31 new classrooms using modular building technology."

On page 22, Last Paragraph: Revise for clarity to read:

> "The renovated multipurpose room and the new Administration building will contain a similar number of western facing windows as ~~currently a similar amount of windows on the western elevation which could cast late afternoon exist on the site.~~ **the current building configuration. Thus, the amount of late afternoon glare on windows would be similar. Glare is expected to be reduced since the proposed project includes low reflectivity glass materials."**

Page 28, Paragraph 4: Change to read:

> "II **d and** e) Other environmental impacts to agricultural lands or forestry lands? The proposed project is not located on either farmlands or forestry lands. The proposed project does not convert any agricultural or forestry lands to a new use. As such no other impacts to such lands are expected from the project."

Page 60 Heading. Change "RRGULATORY SETTING" to read "REGULATORY SETTING"

Section VIII: Hazardous Materials. Beginning on page 62 all references to checklist questions should be changed from VII to VIII to correctly refer to the Section VIII of the Checklist.

Section IX Hydrology and Water Quality. Beginning on page 68 all references to checklist questions should be changed from VIII to IX to correctly refer to the Section IX of the Checklist.

Section X Land Use. Beginning on page 72 all references to checklist questions should be changed from IX to X to correctly refer to the Section X of the Checklist.

Section XI Mineral Resources. Beginning on page 72 all references to checklist questions should be changed from X to XI to correctly refer to the Section XI of the Checklist.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.1f

Meeting Date: March 17, 2022

Subject: Approve Minutes of the February 17, 2022, Board of Education Meeting

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

Division: Superintendent's Office

Recommendation: Approve Minutes of the February 17, 2022, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:
1. Minutes of the February 17, 2022, Board of Education Regular Meeting

Estimated Time of Presentation: N/A
Submitted by: Jorge A. Aguilar, Superintendent
Approved by: N/A

Sacramento City Unified School District | Putting Children First

BOARD OF EDUCATION MEETING AND WORKSHOP

Thursday, February 17, 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)

MINUTES

2021/22-21

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 4:35 p.m. by President Pritchett, and roll was taken.

Members Present:
President Christina Pritchett
Vice President Leticia Garcia
Second Vice President Chinua Rhodes
Lisa Murawski
Jamee Villa (via Zoom)
Darrel Woo

Members Absent:
Lavinia Grace Phillips (arrived during Closed Session)
Student Member Jacqueline Zhang joined at 6:00 p.m. for Open Session via Zoom.

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/BoardMeetingFeb17; 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 on Closed Session: None

3.0 CLOSED SESSION

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:
- *a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Three Potential Cases)*
- *b) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2021120398)*

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, John F. Kennedy High School
b) Chief Communications Officer

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

4.1 The Pledge of Allegiance

4.2 Broadcast Statement

4.3 Stellar Student – Christopher Locke, a 6th Grade student from Pacific Elementary School, was introduced by Member Phillips.

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

Public Comment: Terrence Gladney

Counsel Anne Collins announced the approval, by unanimous vote of 6-0 with Member Villa absent during the vote, of OAH Case No. 2021120398.

Superintendent Aguilar announced the appointment, by unanimous vote of 7-0, of Reggie Brown as Principal of John F. Kennedy High School.

6.0 AGENDA ADOPTION

President Pritchett asked for a motion to adopt the agenda with a change to move Items 11.1 and 11.2 after Item 9.0. A motion was made to approve as amended by Member Woo and seconded by Member Murawski. The Board voted unanimously to adopt the agenda as changed.

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/BoardMeetingFeb17; 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:
Ejiro Okoro
Mariah Cook
Angel Ball
Dan Flores
Mo Kashmiri
Ace Duffy-Pagan
Regan King
Samantha Alvarez
Fayzah Mughal
Ingrid Hutchins
Daniel Darby
Cori Preheim
Amanda Connolly

8.0 SPECIAL PRESENTATION

8.1 Resolution No. 3250: National Eating Disorder Awareness Week, February 21 – February 27, 2022 (Doug Huscher and Victoria Flores) ***Action***

Director of Student Support and Health Services Victoria Flores presented. She spoke about eating disorders, funding for awareness, and awareness expansion issues.

Public Comment:
None

Board Comments:

President Pritchett thanked Ms. Flores. Member Woo motioned to approve the resolution, and Member Murawski seconded. The motion passed unanimously.

8.2 Update on Mandatory COVID-19 Vaccine for Eligible, Non-Exempt Students and Staff (Bob Lyons and Victoria Flores) ***Information***

Director of Student Support and Health Services Victoria Flores began the presentation. She was subsequently joined by Chief Information Officer Bob Lyons, Chief Human Resources Officer Cancy McArn, and Community Engagement Manager Nicole Kangas. The team covered the future of school masking, Sacramento County COVID-19 case rates, Resolution No. 3233 on vaccinations, staff and student impacts, the COVID-19 student vaccination status dashboard, COVID-19 student vaccination progress and testing consent progress, the staff vaccination requirement dashboard and progress, staff non-compliance rates, unpaid leave process, COVID-19 vaccination/testing ongoing outreach, communications for at-home testing COVID-19 kits, health revisions for activities, and next steps.

Public Comment:
Daniel Darby
Mo Kashmiri
Michelle Gilbert
John Meyers
Janessa Stewart

Board Comments:
Vice President Garcia thanked Ms. Flores and said to have field trips and extracurricular activities outdoors without masking would be welcome to students, teachers, and families. She

thanked staff also for all their hard work and encouraged staff to vaccinate and report their status. She asked if non-compliant staff are hesitant to get vaccinated or lacking in information. Chief Human Resources Officer Cancy McArn said that, in speaking with people one-on-one, there have been a variety of reasons. Vice President Garcia said that much has changed since the original deadline date was made. Moving forward, she asked that the vaccine mandate continue to be talked about as something that will happen. Superintendent Aguilar said waiting until February 28th to see if any of the mitigation measures are lifted by the State will show if any are tied directly to vaccination rates. Based on that, the vaccination mandate could possibly be delayed.

Member Murawski said it is exciting to remove masking for outdoor activities. She is disappointed to see the number that have not responded.

Member Villa said that, two years into the pandemic, Ms. Flores has led a tremendous effort. She clarified that beginning on Tuesday masks will not be required for outdoor activities. She sent her thoughts to staff that have been affected by COVID-19.

Member Phillips asked for the demographics of those that have not reported their vaccination status. Chief Information Officer Bob Lyons said that information is available and that this information was obtained from the principals. Member Phillips asked how they are being targeted. Mr. Lyons answered through an outreach program with the principals based on sites that do not have a high vaccination rate. Community Engagement Manager Nicole Kangas added that information is being provided in many languages through the MOC Center. She noted limitations due to short staffing. Superintendent Aguilar pointed out that there has been a reduction in the number and also an increase in testing due to the Omicron variant. Ms. Flores described testing at school sites.

President Pritchett asked about door to door outreach. Ms. Flores explained what is being done. Ms. Kanga explained in more detail the mailings that went to families. President Pritchett asked how outreach is being made to transient families. Ms. Kanga said outreach will be done through the school sites. President Pritchett asked what is being done to make sure that the District can still function in light of the staff non-compliance rates shown in the presentation. Ms. McArn went over the numbers in the varied positions.

President Pritchett asked that Item 10.2, Culturally Responsive Educational Service Delivery Model: MTSS Update, be moved to the March 3rd Board meeting. Member Woo made a motion to move the item and Member Phillips seconded. The motion passed unanimously.

8.3 African American Advisory Board (AAAB) Update (Julius Austin) ***Information***

Julius Austin, Chair of AAAB, and Terrence Gladney, Chair of the District Accountability Committee of AAAB, presented. They covered the evolution, need statement, year-to-date milestones, role and purpose, and membership of AAAB, infrastructure development, recommendations implementation framework, alignment, refinement, and next steps.

Public Comment:
Mo Kashmiri

Board Comments:

Member Woo asked when the listening and learning circles would be put together. Mr. Austin said they would begin in April and go through the end of the school year.

Member Murawski agreed that there is racial trauma in the system and that there is a lot of work to do. She would like to be a part of that, and she asked for action items. Mr. Gladney and Mr. Austin went over areas in need of support.

Vice President Garcia thanked the presenters for the comprehensive overview of work being done. She said commitment is there and elevated that there is a lot of overlap with the LCAP. She noted that it is not possible to know where students are on any given day as there is a huge void of data. Both Mr. Gladney and Mr. Austin responded.

Member Rhodes thanked the presenters and said he appreciates the alignment with the LCAP. He asked that discipline and suspension rates be provide quarterly.

President Pritchett thanked the presenters and the advisory board. She said the recent racist acts of graffiti are serious, painful incidences which will be investigated.

Member Phillips thanked the presenters and said the presentation was very informative. She said that rather than *focusing on tolerance of racism, the focus should be on acknowledging that racism exists.*

Superintendent Aguilar thanked and acknowledged the presenters and members of the Black African American Advisory Board.

9.0 COMMUNICATIONS

9.1 Employee Organization Reports: ***Information***

- *SCTA – David Fisher reported on behalf of SCTA*

Mo Kashmiri and Terrence Gladney commented.

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

10.1 Local Control and Accountability Plan (LCAP) Annual Update (Steven Ramirez-Fong) ***Information***

LCAP/SPSA Coordinator Steven Ramirez-Fong presented. He covered the LCAP summary statement, background, overarching thoughts on staffing shortages, breaks in data reporting, shifts in data collection and context, mid-year metrics, goals for college and career readiness and for a foundational educational experience, impact to the budget overview for parents, annual update supplement, ESSER III implementation status, and next steps.

Public Comment:
Terrence Gladney

Board Comments:

Vice President Garcia asked if the a through g implementation grant allows for higher, more aggressive goals. Mr. Ramirez-Fong said that it does allow for the elevated development of higher goals, and he gave some examples. Vice President Garcia then asked that parent leadership pathway workshop participation include the cost of fingerprinting. She also asked if unspent funds in the LCAP stay with the LCAP moving forward. Mr. Ramirez-Fong said yes and explained how each resource has its own specific requirements. Vice President Garcia asked Superintendent Aguilar about plans for summer school this year. Superintendent Aguilar said that viable options will be brought to the Board at an upcoming meeting.

Member Murawski recalled that she pushed for a 100 percent graduation rate, but she is still not seeing this in the strategies.

10.2 Culturally Responsive Educational Service Delivery Model: MTSS Update (Christine Baeta, Jennifer Kretschman, Erin Hanson, and Bill Tollestrop) ***Information***

This Item was tabled to the March 3, 2022, meeting.

11.0 PUBLIC HEARING

11.1 Trustee Area Redistricting – Hearing Regarding Proposed Trustee Area Maps and Adoption of Resolution Approving Adjustments to the Boundaries of the District's Trustee Areas Pursuant to Education Code Section 5019.5 (Ken Reynolds) ***Action***

This Item was heard after Item No. 9.0 and presented by Ken Reynolds of SchoolWorks, Inc.

Public Comment:
Terrence Gladney
Mo Kashmiri
Samantha Alvarez

Board Comments:

Vice President Garcia motioned to approve map B.

Vice President Garcia motioned to extend the meeting to 11:39 p.m. Second Vice President Rhodes seconded and the motion passed unanimously.

Member Villa said she will motion to approve map A.

Member Phillips said she is in favor of map B.

Member Murawski said she also agrees with having map B.

President Pritchett said she is in favor of map D.

Member Woo seconded Vice President Garcia's motion to approve map B. The motion passed 5-2 with President Pritchett and Member Villa voting no.

11.2 Public Hearing: AB 1200 Disclosure and Approval of SEIU Local 1021 COVID-19 Employee Leave and Hazard Pay MOU 2021-2022 (Rose Ramos) ***Action***

This Item was heard, along with Item 11.1, after Item No. 9.0.

Director of Accounting Services Jesse Castillo presented. He went over key provisions and the fiscal impact of AB 1200.

Public Comment:
Mo Kashmiri

Board Comments:

Vice President Garcia asked how the District leave aligns with the State leave. Mr. Castillo said that the State leave supplants the language within the MOU.

Member Murawski recognized staff and those that were vaccinated. She asked a clarifying question about payment to those vaccinated.

President Pritchett spoke about these one-time stipends and other inclusions within the agreement. She thanked SEIU and District staff for the agreement.

Member Rhodes motioned to approve and Member Woo seconded. The motion passed unanimously.

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 Donations to the District for the Period of January 1 – January 31, 2022 (Rose Ramos)

12.1d Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of January 1 – 31, 2022 (Rose Ramos)

12.1e Approve Mandatory Reporting to the Sacramento County Office of Education – Uniform Complaints Regarding the Williams Settlement Processed for the Period of October 2021 through December 2021 (Cancy McArn)

12.1f Approve Minutes of the January 13, 2022, 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 Member Woo and seconded by Member Phillips. The Board voted unanimously to adopt the Consent Agenda with Member Villa away from the dais.

13.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS *Receive Information*

13.1 Business and Financial Information:

- *Purchase Order Report for the Period of December 15, 2021, through January 14, 2022 (Rose Ramos)*
- *Enrollment and Attendance Report for Month 4, Ending Friday, December 17, 2021 (Rose Ramos)*

President Pritchett received the Business and Financial Information/Reports.

14.0 FUTURE BOARD MEETING DATES / LOCATIONS

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

15.0 ADJOURNMENT

President Pritchett asked for a motion to adjourn the meeting; a motion was made by Member Woo and seconded by Member Murawski. The motion was passed unanimously, and the meeting adjourned at 11:36 p.m.

Jorge A. Aguilar, Superintendent and Board Secretary

NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least

48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)] Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to an open session item will be available on the District's website at www.scusd.edu

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 11.1g

Meeting Date: March 17, 2022

Subject: Approve Retention of Two Additional Firms for the Architectural Services Pool in Response to Request for Qualifications

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

Division: Business Services

Recommendation: Approve retention of 2 additional firms for the District's Architectural Services Pool in response to Request for Qualifications

Background/Rationale: The District will require the services of architectural firms for use in support of construction, modernization and various facility projects. On February 20, 2020, the Board approved 14 architectural firms for the District's pool of qualified architects. The Facilities Support Services department determined that, in order to meet the District's goals for completing the capital projects identified in the Facilities Master Plan, additional architects would be needed. Therefore, on November 3, 2021 the District issued a Request for Qualifications for Architectural Services to add firms to its pool. Proposals were due December 6, 2021. 13 proposals were received and evaluated by a Selection Advisory Committee comprised of District operational and academic staff. The panel considered relevant factors, qualifications and experience and determined 4 firms should be invited to interviews on February 10, 2022. At the conclusion of the interview process, the panel determined that 2 firms were the most qualified to round out the District's pool of architects for current and future needs.

Therefore, it is recommended that the 2 firms below are added to the District's Architectural Services Pool to provide services on a project-by-project basis. Contracts for specific projects will be presented to the Board as service needs are established.

JK Architecture Engineering
Nacht & Lewis Architects

Financial Considerations: None

LCAP Goal(s): Operational Excellence

Documents Attached:

1. List of Selection Advisory Committee Members

Estimated Time of Presentation: N/A	
Submitted by:	Rose Ramos, Chief Business Officer
	Jessica Sulli, Contract Specialist
Approved by:	Jorge A. Aguilar, Superintendent

2021/22 Request for Qualifications for Architectural Services – Selection Advisory Committee			
Title	Name	Department/Organization	Role
Interim Assistant Superintendent, Facilities Support Services	Ronald Hickey	Facilities Support Services	Screen
Principal, Pony Express Elementary	Gino Dobrescu	Pony Express Elementary	Screen & Interview
Director, Capital Projects, Facilities, and Resource Mgmt.	Nathaniel Browning	Facilities Support Services	Screen & Interview
Director, Career Readiness	Linda Kingston	College & Career Readiness	Screen & Interview
Director, Facilities Mgmt., M & O, and Resource Mgmt.	Chris Ralston	Facilities Support Services	Screen & Interview
Capital Program Consultant and Architect	Leigh Sata	Sata Collaborates, LLC	Screen & Interview
Manager, Facilities Maintenance	Jeff Winn	Facilities Maintenance	Screen & Interview
Supervisor, Electricians	Paul Banks	Facilities Maintenance	Screen & Interview
Bond/Construction Accounting Specialist	Crystal Hoff	Accounting Services	Screen & Interview
Program Records Technician	Lori Garcia	Facilities Support Services	Screen & Interview

Interview Schedule – February 10, 2022	
Time	Firm
9:40	Gelfand Partners
10:15	JK Architecture Engineering
10:50	Nacht & Lewis Architects
11:25	SVA Architects

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 11.1h

Meeting Date: March 17, 2022

Subject: **Resolution No. 3264: 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 No. 3264: 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 361 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 30 days, and must ensure conditions related to public participation are satisfied.

Consistent with Government code section 54953, on September 30, 2021, the Board adopted Resolution 3230, finding that meeting in person would present imminent risks to the health or safety of attendees. At the October 21, November 18, December 16, 2021, January 13, 2022, February 3, and March 3, 2022 Board meetings, the Board adopted subsequent resolutions, finding after reconsidering the state of emergency, that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the Board to continue conducting meetings remotely.

Financial Considerations: N/A

LCAP Goal(s): Operational Excellence

Documents Attached:
1. Resolution No. 3264

Estimated Time of Presentation: N/A
Submitted by: Alexis Rincon, Legal Analyst
Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 3264 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 17 day of March 2022, by the following vote:

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

ATTESTED TO:

______________________________	______________________________
Christina Pritchett	Jorge A. Aguilar
President of the Board of Education	Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item# 12.1

Meeting Date: March 17, 2022

Subject: Business and Financial Information

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale: Purchase Order Board Report for the Period of January 15, 2022 through February 14, 2022 and Enrollment and Attendance Report Month 5, Ending Friday, January 28, 2022

Financial Considerations: Reflects standard business information.

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

Documents Attached:
1. Purchase Order Board Report for the Period of January 15, 2022 through February 14, 2022
2. Enrollment and Attendance Report Month 5, Ending Friday, January 28, 2022

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

Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B22-00744	TAMMY POKRAJAC	FACILITY RENTAL FOR STUDENT LIFESKILLS/TRANSITION	SPECIAL EDUCATION DEPARTMENT	01	6,500.00
B22-00745	SUPERIOR SERVICE CORP	SELF COOKING CENTER REPAIR (COMBI OVENS) SY2021-22	NUTRITION SERVICES DEPARTMENT	13	3,500.00
B22-00746	T-MOBILE	T-MOBILE ACCT 976895431 FOR BOARD MEMBERS	BOARD OF EDUCATION	01	5,000.00
B22-00747	CHEFS TOYS LLC	SUPPLIES/SMALLWARES FOR SITE KITCHENS SY21-22	NUTRITION SERVICES DEPARTMENT	13	10,000.00
B22-00748	NARDONE BROTHERS BAKING CO	FRENCH BREAD PIZZA SY21-22	NUTRITION SERVICES DEPARTMENT	13	80,000.00
B22-00749	PETERSON FARMS FRESH INC	CUPPED APPLESAUCE 2021-22 SY	NUTRITION SERVICES DEPARTMENT	13	70,000.00
B22-00750	JOHNSON CONTROLS FIRE PROTECT	FIRE SPRINKLERS INSPECTIONS	CHARLES A. JONES CAREER & ED	11	6,000.00
B22-00751	THE PLATINUM PACKAGING GROUP	TRAYS/PKG FOR CK AUTOMATION MACHINES	NUTRITION SERVICES DEPARTMENT	13	50,000.00
B22-00752	ROSLYN ALBERT-SANDRONSKY SETH SANDRONSKY	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	1,160.00
B22-00753	NEIGHBORLY PEST MANAGEMENT	GOPHERS @ KENNEDY HIGH	FACILITIES MAINTENANCE	01	25,000.00
B22-00754	INTERCOAST INTERNATIONAL	HEERF_INTERCOAST COLLEGE_HVAC	CHARLES A. JONES CAREER & ED	11	94,545.00
B22-00755	SIGNATURE GRAPHICS	0520-433 HJHS STADIUM	FACILITIES SUPPORT SERVICES	21	400.00
B22-00756	PACIFIC OFFICE AUTOMATION	blanket order for riso supplies	ELDER CREEK ELEMENTARY SCHOOL	01	700.00
B22-00757	ALPHA CARD SYSTEMS LLC	ID PRINTER SUPPLIES & REPAIRS	CHARLES A. JONES CAREER & ED	11	250.00
B22-00758	CASCADE ROCK INC	LABORER SHOP SUPPLIES FOR WORK ORDERS	FACILITIES MAINTENANCE	01	7,500.00
CHB22-00363	OFFICE DEPOT	2021-22 OFFICE DEPOT - 2ND	EDWARD KEMBLE ELEMENTARY	01	4,500.00
CHB22-00364	OFFICE DEPOT	OFFICE DEPOT BLANKET	A. M. WINN - K-8	01	2,175.00
CHB22-00365	OFFICE DEPOT	INSTRUCTIONAL SUPPLIES	CESAR CHAVEZ INTERMEDIATE	01	3,500.00
CHB22-00366	OFFICE DEPOT	OFFICE DEPOT SUPPLIES FOR THE 2021-2022 SY	CONSTITUENT SERVICES	01	631.00
CHB22-00367	OFFICE DEPOT	STUDENT INSTRUCTIONAL SUPPLIES 2021/2022	OAK RIDGE ELEMENTARY SCHOOL	01	14,000.00
CHB22-00368	OFFICE DEPOT	OFFICE DEPOT-SCHOOL YEAR 2021/2022-SUPPLIES	CAPITAL CITY SCHOOL	01	10,000.00
CS22-00266	PLANNING DYNAMICS GROUP	ST HOPE PS7 CEQA REVIEW	FACILITIES SUPPORT SERVICES	21	62,976.75
CS22-00267	MEDIC AMBULANCE	COVID-19 VACCINE CLINIC - AMBULANCE SERVICE	HEALTH SERVICES	01	32,800.00
CS22-00268	PARENT INSTITUTE FOR QUALITY E DUCATION	PARENT INSTITUTE FOR QUALITY EDUCATION	LUTHER BURBANK HIGH SCHOOL	01	8,000.00

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

Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS22-00269	ALICE STAMM	KN EURYTHMY ASSEMBLIES	A. M. WINN - K-8	01	2,500.00
CS22-00270	SCHOOL SERVICES OF CALIFORNIA	SSC LEGISLATIVE ADVOCACY 1/1/22- 12/31/2022	BUSINESS SERVICES	01	30,000.00
CS22-00271	HMR ARCHITECTS INC	0431-453 FBACON GYM HVAC REPLACE-ARCH SERVICES	FACILITIES SUPPORT SERVICES	01	76,000.00
CS22-00272	EPOCH EDUCATION INC	EQUITY/ANTI-RACISM STAFF TRAINING	DAVID LUBIN ELEMENTARY SCHOOL	01	10,000.00
CS22-00273	NATIONAL COMPADRES NETWORK	NCN Service Agreement	ACADEMIC OFFICE	01	30,000.00
CS22-00274	LAW OFFICES OF MARK T. HARRIS	ATTORNEY SERVICES	ADMIN-LEGAL COUNSEL	01	52,500.00
CS22-00275	ACCELERATE EDUCATION INC	PAST DUE INVOICES ACC ED CREDIT REC SUMMER 20 & 21	COUNSELING SERVICES	01	71,544.00
CS22-00276	HMC ARCHITECTS	0420-453 ROSA PARKS GYM HVAC REPLACE-ARCH SERVICES	FACILITIES SUPPORT SERVICES	01	88,000.00
CS22-00278	KIER & WRIGHT CIVIL ENGINEERS AND SURVEYORS INC	0520-433 HJHS STADIUM - TOPO SURVEY	FACILITIES SUPPORT SERVICES	21	49,740.00
CS22-00279	REGENTS OF THE UC UNIVERSITY O F CALIFORNIA DAVIS	MESA PROGRAM FOR 2021-2022	H.W. HARKNESS ELEMENTARY	01	1,650.00
CS22-00280	STEPHEN BUNCH	INTRAMURAL SPORT COMMISSIONER	EQUITY, ACCESS & EXCELLENCE	01	2,500.00
CS22-00281	ANTHONY JONES	INTRAMURAL SPORTS COMMISSIONER	EQUITY, ACCESS & EXCELLENCE	01	2,500.00
CS22-00282	TPLUS EDUCATIONAL VISION SERVI CES	INDEPENDENT EDUCATIONAL EVALUATION (KM)	SPECIAL EDUCATION DEPARTMENT	01	5,000.00
CS22-00283	DWIGHT TAYLOR SR	Leadership Mentorship Program	HEALTH PROFESSIONS HIGH SCHOOL	01	5,000.00
CS22-00284	916 INK	2022 SERVICE AGREEMENT FROM 916 INK	ETHEL PHILLIPS ELEMENTARY	01	2,500.00
CS22-00285	ENVISION EDUCATION INC dba ENV ISION LEARNING PARTNERS	PD FOR SCUSD STAFF 2021-22 (CCR)	CAREER & TECHNICAL PREPARATION	01	50,000.00
CS22-00286	4YOUREPIPHANY FOUNDATION INC	FYS/TUPE Contract w/4 Your Ephiphany for 21-22 FY	FOSTER YOUTH SERVICES PROGRAM	01	9,000.00
CS22-00287	FRANKLIN COVEY CLIENT SALES	FRANKLIN COVEY - LEADER IN ME AGREEMENT	NEW JOSEPH BONNHEIM	09	7,500.00
CS22-00288	ELIZABETH VENEGAS HUERTA	LUTHER BURBANK PARENT ENGAGEMENT ELAC SUPPORT	LUTHER BURBANK HIGH SCHOOL	01	1,360.00
CS22-00289	MARGARITA MALDONADO	CONSULTANT/LABOR RELATIONS	ADMIN-LEGAL COUNSEL	01	32,000.00
CS22-00291	RAINFORTH GRAU ARCHITECTS	0151-453 LDV GYM HVAC REPLACEMENT-ARCH SERV	FACILITIES SUPPORT SERVICES	01	72,000.00
CS22-00292	RAINFORTH GRAU ARCHITECTS	0495-453 WILL C WOOD GYM HVAC REPLACE-ARCH SERV	FACILITIES SUPPORT SERVICES	01	72,000.00

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

Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS22-00293	WALLACE-KUHL & ASSOCIATES	0530-442 LBURBANK POOL REPLACE-GEOTECH SERV	FACILITIES SUPPORT SERVICES	21	12,915.00
CS22-00294	NATIONAL ANALYTICAL LAB INC	0530-442 LBURBANK POOL REPLACE-CONST TESTING	FACILITIES SUPPORT SERVICES	21	9,317.50
CS22-00295	WARREN CONSULTING ENGINEERS	0104-416 ELDER CREEK IRRIGATION	FACILITIES SUPPORT SERVICES	21	11,050.00
CS22-00296	HOT BISCUIT MUSIC	KINDER MUSIC PROGRAM	HOLLYWOOD PARK ELEMENTARY	01	750.00
CS22-00297	SUPPORTED LIFE INSTITUTE	SERVICES PER SETTLEMENT AGREEMENT	SPECIAL EDUCATION DEPARTMENT	01	11,130.00
N22-00056	APPLIED BEHAVIOR CONSULTANTS I NC	AGENCY SERVICES (BEHAVIOR)	SPECIAL EDUCATION DEPARTMENT	01	50,000.00
P22-01531	KATHY GALVAN	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	550.00
P22-01711	GARRAHAN ELECTRIC INC	INSTALLATION FOR MARQUEE	ENGINEERING AND SCIENCES HS	01	7,498.00
P22-01712	OFFICE DEPOT	COVID-19 TEST KITS	HEALTH SERVICES	01	1,023,576.75
P22-01713	DAWN SIGN PRESS	SIGN LANGUAGE BOOKS	HIRAM W. JOHNSON HIGH SCHOOL	01	4,238.83
P22-01714	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	WIAT-4 VIRTUAL TRAINING FULL DAY - QGLOBAL BASICS	SPECIAL EDUCATION DEPARTMENT	01	2,500.00
P22-01715	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	WIAT-4 VIRTUAL TRAINING FULL DAY -WRAML-3 RELEASE	SPECIAL EDUCATION DEPARTMENT	01	2,500.00
P22-01716	OFFICE DEPOT	LAW INSTRUCTIONAL MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	445.88
P22-01717	OFFICE DEPOT	HMS- STORAGE UNITS	HIRAM W. JOHNSON HIGH SCHOOL	01	554.59
P22-01718	OFFICE DEPOT	WHITEBOARD ORDER FOR D.GATTEN	C. K. McCLATCHY HIGH SCHOOL	01	203.25
P22-01720	COMMUNITY PRODUCTS LLC	SPECIALIZED GAIT TRAINER & ACTIVITY CHAIR	SPECIAL EDUCATION DEPARTMENT	01	8,518.39
P22-01721	PRESENTATION PRODUCTS INC dba SPINITAR	JCBA- INK FOR POSTER PRINTER	HIRAM W. JOHNSON HIGH SCHOOL	01	2,905.91
P22-01722	EL DORADO TRADING GROUP INC TH E BACH CO	CLASS SET OF CALCULATORS FOR ALL MATH TEACHERS	C. K. McCLATCHY HIGH SCHOOL	01	7,033.80
P22-01723	THE HOME DEPOT PRO	INSTRUCTIONAL MATERIALS FOR SPED CLASSROOM	ALBERT EINSTEIN MIDDLE SCHOOL	01	191.02
P22-01724	Nuove Sales, Inc	COVERS FOR ELA NOVELS	WILL C. WOOD MIDDLE SCHOOL	01	935.24
P22-01725	EDPUZZLE INC	ACCESS TO EDPUZZLE FOR ALL TEACHERS	JOHN F. KENNEDY HIGH SCHOOL	01	1,430.00
P22-01726	PACIFIC OFFICE AUTOMATION	RISO CONTRACT	WOODBINE ELEMENTARY SCHOOL	01	100.00
P22-01727	STEWART SIGNS	MARQUEE USED FOR COMMUNICATION	ENGINEERING AND SCIENCES HS	01	13,077.76
P22-01728	PACIFIC OFFICE AUTOMATION	RISO-DIGITAL DUPLICATOR FOR OFFICE	ENGINEERING AND SCIENCES HS	01	3,327.75

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

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

Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01729	COLLEGE BOARD	TREAT-AS-COMFIRMING - SAT EXAM 10/13/2021	C. K. McCLATCHY HIGH SCHOOL	01	110.00
P22-01730	LOZANO SMITH LLP	LEGAL SERVICES - SELC	SPECIAL EDUCATION DEPARTMENT	01	1,500.00
P22-01731	DELTA WIRELESS INC	BATTERIES FOR WALKIE TALKIES	CROCKER/RIVERSIDE ELEMENTARY	01	343.34
P22-01732	MARY J COOMBS CHRIS J TUNNICLI FF	REIMBURSEMENT PER SETTLEMENT (GT)	SPECIAL EDUCATION DEPARTMENT	01	9,523.00
P22-01733	DELTA WIRELESS INC	SCHOOL SAFETY YARD AND CLASS	CAROLINE WENZEL ELEMENTARY	01	2,108.16
P22-01734	SCUSD - US BANK CAL CARD	RALEY PURCHASE (MIAMAH REED)	YOUTH DEVELOPMENT	01	5.40
P22-01735	OFFICE DEPOT	ART SUPPLIES	WILL C. WOOD MIDDLE SCHOOL	01	171.06
P22-01736	DELTA WIRELESS INC	COVID - Safety Protocol Radios	RISK MANAGEMENT	01	54,847.52
P22-01737	OFFICE DEPOT	HMS INSTRUCTIONAL MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	2,551.46
P22-01738	SCHOOL SPECIALTY	OT STUDENT SUPPLIES (MENA)	SPECIAL EDUCATION DEPARTMENT	01	33.90
P22-01739	FUN AND FUNCTION	OT ORDER	SPECIAL EDUCATION DEPARTMENT	01	13.60
P22-01740	SCHOOL SPECIALTY	INSTRUCTIONAL MATERIALS - SP ED - CHLOE STIDGER	JOHN F. KENNEDY HIGH SCHOOL	01	733.57
P22-01741	AMAZON CAPITAL SERVICES	SCIENCE SUPPLIES	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,912.95
P22-01742	AMAZON CAPITAL SERVICES	SOAR STORE	PARKWAY ELEMENTARY SCHOOL	01	1,076.92
P22-01743	AMAZON CAPITAL SERVICES	MOLDING CLAY FOR EL SUPPORT SESSIONS	ENGINEERING AND SCIENCES HS	01	97.86
P22-01744	AMAZON CAPITAL SERVICES	EPOCH Books C&I	ACADEMIC OFFICE	01	869.50
P22-01745	AMAZON CAPITAL SERVICES	ICE MACHINE FOR STUNDENT INJURIES	ETHEL PHILLIPS ELEMENTARY	01	141.36
P22-01746	AMAZON CAPITAL SERVICES	AMAZON ORDER - USB C DISPLAY ADAPTER	EDWARD KEMBLE ELEMENTARY	01	202.20
P22-01747	THE HOME DEPOT PRO	AFTER-SCHOOL PROGRAM CUSTODIAL SUPPLIES	H.W. HARKNESS ELEMENTARY	01	999.04
P22-01748	TOPS PEN COMPANY	PARKWAY WATER BOTTLES FOR PBIS	PARKWAY ELEMENTARY SCHOOL	01	1,384.59
P22-01749	FOLLETT SCHOOL SOLUTIONS LLC	BOOKS FOR THE JFK TUTORING CENTER	JOHN F. KENNEDY HIGH SCHOOL	01	1,158.84
P22-01750	SDI INNOVATIONS INC dba SCHOOL DATEBOOKS	TREAT AS CONFIRMING	JOHN CABRILLO ELEMENTARY	01	454.43
P22-01751	SCHOOL SPECIALTY	INSTRUCTIONAL MATERIALS FOR SP ED - LESLIE STANTON	JOHN F. KENNEDY HIGH SCHOOL	01	412.31
P22-01752	SCHOOL SPECIALTY	INST MATERIALS FOR SP ED CLASS - CATHY STIDGER	JOHN F. KENNEDY HIGH SCHOOL	01	581.94
P22-01753	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	Scholastic Choices, curriculum supplement	NEW TECH	09	2,087.80

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

Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01755	SCHOOL HEALTH CORPORATION CUST #4523	UNPAID 2019 INVOICE (P19-03923)-THEROMETER COVERS	WILLIAM LAND ELEMENTARY	01	187.29
P22-01756	SPLASHTOP INC	SPLASHTOP	ENGINEERING AND SCIENCES HS	01	13,329.60
P22-01757	NEW HOME BUILDING SUPPLY INC	MTRL'S FOR LABORER SHOP OFFICES	FACILITIES MAINTENANCE	01	3,474.97
P22-01758	CALIFORNIA DEPT OF GENERAL SER VICES	0420-453 ROSA PARKS GYM HVAC-DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	11,390.00
P22-01759	PERLMUTTER PURCHASING POWER	SECURITY CAMERA REPLACEMENTS	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,924.88
P22-01760	CDW GOVERNMENT	RADIO EQUIPTMENT REPLACEMENTS	WASHINGTON ELEMENTARY SCHOOL	01	216.71
P22-01761	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER A.W.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01762	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER A.O.H.	SPECIAL EDUCATION DEPARTMENT	01	281.44
P22-01763	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER B.K.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01764	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER B.R.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01765	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER E.G.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01766	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER J.F.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01767	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER M.F.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01768	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER M.G.	SPECIAL EDUCATION DEPARTMENT	01	352.69
P22-01769	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER R.Y.	SPECIAL EDUCATION DEPARTMENT	01	266.44
P22-01770	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER V.C.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01771	ADVANCED MULTIMEDIA DEVICES IN C	AAC ORDER W.C.	SPECIAL EDUCATION DEPARTMENT	01	303.19
P22-01772	INFINITE CAMPUS INC	INFINITE CAMPUS SUPPORT-DbPull & PicPush BACKUPS	TECHNOLOGY SERVICES	01	666.67
P22-01773	EDP ENVIRONMENTS INC	UNINTERRUPTIBLE POWER SYSTEM MAINT/BATTERY BACKUP	TECHNOLOGY SERVICES	01	8,692.00
P22-01774	JUST PRINT IT INK	BASEBALL TEAM UNIFORMS	JOHN F. KENNEDY HIGH SCHOOL	01	3,361.44
P22-01775	FUN AND FUNCTION	OT MATERIAL - JOHN MORSE THERAPEUTIC CENTER, RM 7A	SPECIAL EDUCATION DEPARTMENT	01	1,901.31
P22-01776	BOOKS EN MORE	Class Set of Novels	NEW TECH	09	380.63
P22-01777	DISCOUNT SCHOOL SUPPLY	INST MTRLS - TERRI KOHNKE	EARLY LEARNING & CARE PROGRAMS	12	159.43

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

Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01778	COMMUNITY PRODUCTS LLC	ACTIVITY CHAIR	SPECIAL EDUCATION DEPARTMENT	01	4,442.63
P22-01779	GREAT MINDS PBC	STUDENT MATERIALS	JOHN D SLOAT BASIC ELEMENTARY	01	711.57
P22-01780	BLICK ART MATERIALS LLC	INSTRUCTIONAL MATERIALS ART	ALBERT EINSTEIN MIDDLE SCHOOL	01	729.10
P22-01781	PATHWAY FINANCIAL GROUP INC PR ECUT TENNIS BALLS FOR CHAIRS	TENNIS BALLS FOR CHAIRS	ALBERT EINSTEIN MIDDLE SCHOOL	01	153.43
P22-01782	OFFICE DEPOT	BILL CAMELLIA PTSO FOR PAPER-SCHOOL USE	CAMELLIA BASIC ELEMENTARY	01	492.62
P22-01783	THERAPY SHOPPE	OT MATERIALS JOHN MORSE THERAPEUTIC CENTER, RM 7A	SPECIAL EDUCATION DEPARTMENT	01	658.89
P22-01784	THINK SOCIAL PUBLISHING dba SO CIAL THINKING	OT MATERIALS JOHN MORSE THERAPEUTIC CENTER, RM 7A	SPECIAL EDUCATION DEPARTMENT	01	47.59
P22-01785	THE HOME DEPOT PRO	SUPPLIES FOR AG PATHWAY-TODD MCPHERSON	CAREER & TECHNICAL PREPARATION	01	2,061.25
P22-01786	PACIFIC OFFICE AUTOMATION	RISO INK	TAHOE ELEMENTARY SCHOOL	01	103.31
P22-01787	PACIFIC OFFICE AUTOMATION	INK AND MASTERS FOR RISO	MARTIN L. KING JR ELEMENTARY	01	1,283.25
P22-01788	SCHOLASTIC BOOK CLUBS INC	SCHOLASTIC BOOKS FOR M. MEGO	C. K. McCLATCHY HIGH SCHOOL	01	116.36
P22-01790	CDW GOVERNMENT	EXTERNAL DVD DRIVES	HIRAM W. JOHNSON HIGH SCHOOL	01	424.72
P22-01791	HERFF JONES INC	BALANCE DUE FROM LAST YEAR'S YEARBOOK ORDER	JOHN F. KENNEDY HIGH SCHOOL	01	5,220.90
P22-01792	AMAZON CAPITAL SERVICES	GRADUATION CORDS	ROSEMONT HIGH SCHOOL	01	4,130.55
P22-01793	AMAZON CAPITAL SERVICES	HEADPHONES FOR EL STUDENT LAB	LUTHER BURBANK HIGH SCHOOL	01	938.82
P22-01794	AMAZON CAPITAL SERVICES	US & STATE FLAGS	H.W. HARKNESS ELEMENTARY	01	69.58
P22-01795	MEINL USA L.C.	Ortega Guitars	ACADEMIC OFFICE	01	1,097.58
P22-01796	LITERACY RESOURCES INC	CURRICULUM KINDERGARTEN 2020	JOHN H. STILL - K-8	01	807.39
P22-01797	GBC GENERAL BINDING CORP	LAMINATING FILM	MARTIN L. KING JR ELEMENTARY	01	175.72
P22-01798	PLANNED PARENTHOOD MASSACHU	PROTECTIONS METHODS DEMO KIT-K. EVANS	C. K. McCLATCHY HIGH SCHOOL	01	149.50
P22-01799	SCHOOL SPECIALTY	HEADPHONES FOR ONLINE LEARNING KINDER	OAK RIDGE ELEMENTARY SCHOOL	01	791.97
P22-01800	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASSROOM NOVEL SETS FOR 4TH GRADE	CROCKER/RIVERSIDE ELEMENTARY	01	741.81
P22-01801	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASS NOVEL SET	OAK RIDGE ELEMENTARY SCHOOL	01	242.84
P22-01802	AMAZON CAPITAL SERVICES	HOSE, FAX & FLAG	JOHN H. STILL - K-8	01	90.23

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01803	PRAXIS TESTING STRATEGIES	ST. FRANCIS HS CARES FUNDS	CONSOLIDATED PROGRAMS	01	2,050.00
P22-01804	RODNEY KUNISAKI	TREAT-AS-CONFIRMING-PARTS TO REPAIR GOLF CART	C. K. McCLATCHY HIGH SCHOOL	01	1,434.06
P22-01805	MISCHA PHOTOGRAPHY LLC	TREAT-AS-CONFIRMING-PAY FOR MUG BOOKS FOR ADMIN	C. K. McCLATCHY HIGH SCHOOL	01	261.00
P22-01806	KOMBAT SOCCER INC	SOCCER UNIFORMS - TREAT AS CONFIRMING	WEST CAMPUS	01	2,165.00
P22-01807	AMAZON CAPITAL SERVICES	KEYBOARD FOR BEN W.	ACCOUNTING SERVICES DEPARTMENT	01	65.24
P22-01808	APPLE INC	IPAD ORDER C.K.	SPECIAL EDUCATION DEPARTMENT	01	350.13
P22-01809	SACRAMENTO ELKS LODGE # 6	Rental Contract for Graduation Ceremony	THE MET	09	1,100.00
P22-01810	APPLE INC	AAC/AT IPAD ORDER FOR A.O.H.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01811	APPLE INC	AAC/AT IPAD ORDER FOR A.W.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01812	APPLE INC	AAC/AT IPAD ORDER FOR B.K.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01813	APPLE INC	AAC/AT IPAD ORDER FOR B.R.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01814	APPLE INC	AAC/AT IPAD ORDER FOR J.F.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01815	APPLE INC	AAC/AT IPAD ORDER FOR M.F.	SPECIAL EDUCATION DEPARTMENT	01	1,189.62
P22-01816	APPLE INC	AAC/AT IPAD ORDER FOR M.G.	SPECIAL EDUCATION DEPARTMENT	01	876.96
P22-01817	APPLE INC	AAC/AT IPAD ORDER FOR R.Y.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01818	APPLE INC	AAC/AT IPAD ORDER FOR V.C.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01819	APPLE INC	AAC/AT IPAD ORDER FOR W.C.	SPECIAL EDUCATION DEPARTMENT	01	1,040.08
P22-01820	PIVOT INTERACTIVES SBC	PIVOT INTERACTIVES LICENSE RENEWAL FOR JFK	GIFTED AND TALENTED EDUCATION	01	5,039.40
P22-01821	VARSITY SCOREBOARDS	VARISTY CONTROLLER LCD NEW PLATFORM	JOHN H. STILL - K-8	01	776.25
P22-01822	AMAZON CAPITAL SERVICES	STUDENT SUPPORT	CESAR CHAVEZ INTERMEDIATE	01	434.88
P22-01823	ALL WEST COACHLINES INC	ATHLETIC TRANSPORTATION - 1-12-22	JOHN F. KENNEDY HIGH SCHOOL	01	500.00
P22-01824	ALL WEST COACHLINES INC	ATHLETIC TRANSPORTATION FOR 12-17-21	JOHN F. KENNEDY HIGH SCHOOL	01	1,317.05
P22-01825	ALL WEST COACHLINES INC	ATHLETIC TRANSPORTATION	JOHN F. KENNEDY HIGH SCHOOL	01	1,117.78
P22-01826	ALL WEST COACHLINES INC	ATHLETIC TRANSPORTATION	JOHN F. KENNEDY HIGH SCHOOL	01	1,117.78
P22-01827	ALL WEST COACHLINES INC	ATHLETIC TRANSPORTATION	JOHN F. KENNEDY HIGH SCHOOL	01	1,117.78

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P22-01828	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS	CALIFORNIA MIDDLE SCHOOL	01	532.35
P22-01829	ZAJIC APPLIANCE SERVICE INC	ZAJIC - FRIDGE - WASHINGTON RM Z - WILL ANDERSON	EARLY LEARNING & CARE PROGRAMS	12	839.16
P22-01830	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	CALEB GREENWOOD ELEMENTARY	01	517.65
P22-01831	PACIFIC OFFICE AUTOMATION	RISO INK AND MASTERS	JOHN CABRILLO ELEMENTARY	01	957.00
P22-01832	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	SPEECH PROTOCOLS-PEARSONS	SPECIAL EDUCATION DEPARTMENT	01	976.34
P22-01833	LUX BUS AMERICA CO	ATHLETIC TRANSPORTATION - JFK FOOTBALL	JOHN F. KENNEDY HIGH SCHOOL	01	1,609.00
P22-01834	APPLE INC	AAC/AT IPAD ORDER FOR E.G.	SPECIAL EDUCATION DEPARTMENT	01	520.66
P22-01835	FIRIA INC	TREAT-AS-CONFIRMING: MESA CLASS SOFTWARE LICENSE	C. K. McCLATCHY HIGH SCHOOL	01	420.00
P22-01836	Monica & Justin McCoy	SETTLEMENT PAYMENT OAH 2019080302	SPECIAL EDUCATION DEPARTMENT	01	2,630.00
P22-01837	KRISTEN JORDAN	SETTLEMENT PAYMENT OAH2020090508	SPECIAL EDUCATION DEPARTMENT	01	2,761.88
P22-01838	KRISTEN JORDAN	SETTLEMENT PAYMENT OAH2020090508	SPECIAL EDUCATION DEPARTMENT	01	2,993.07
P22-01839	KRISTEN JORDAN	SETTLEMENT PAYMENT OAH2020090508	SPECIAL EDUCATION DEPARTMENT	01	3,376.00
P22-01840	AMADOR STAGE LINES INC	BUS FOR WRESTLING MATCH	C. K. McCLATCHY HIGH SCHOOL	01	1,295.80
P22-01841	AIR FILTER SUPPLY	COVID-19 - AIR FILTERS FOR 97 SITES	FACILITIES MAINTENANCE	01	141,162.25
P22-01842	AIR FILTER SUPPLY	COVID 19 - INSTALLATION OF FILTERS @ 97 SITES	FACILITIES MAINTENANCE	01	83,000.00
P22-01843	BRESY BALTAZAR	SETTLEMENT PAYMENT OAH 2018060844	SPECIAL EDUCATION DEPARTMENT	01	200.00
P22-01844	CITY OF SACRAMENTO REVENUE DIV ISION	PONY EXPRESS SIDEWALK REPAIRS	FACILITIES MAINTENANCE	01	16,570.64
P22-01845	ACCREDITING COMMISSION FOR SCH OOLS, WASC	SCHOOL ACCREDITING FEES - INVOICE	NEW TECH	09	1,100.00
P22-01846	CAMCO WINDING & SALES INC dba CULVER ARMATURE & MOTOR	PACO PUMP FOR JFK DIVE POOL	FACILITIES MAINTENANCE	01	7,897.34
P22-01847	GOPHER SPORT	STUDENT SUPPORT	CESAR CHAVEZ INTERMEDIATE	01	1,690.36
P22-01848	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	CLASSROOM HEADPHONES	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,604.35
P22-01849	BULK BOOKSTORE	class sets of novels	GENEVIEVE DIDION ELEMENTARY	01	2,027.64
P22-01850	CAROLINA BIOLOGICAL SUPPLY CO ACCT #121087	FINGERPRINT KIT MATERIALS - CJA	C. K. McCLATCHY HIGH SCHOOL	01	292.58

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P22-01851	THE HOME DEPOT PRO	MEASURING TAPE AND WHEEL FOR CSI KIT - CJA	C. K. McCLATCHY HIGH SCHOOL	01	230.71
P22-01852	CONTINENTAL ATHLETIC SUPPLY	FOOTBALL HELMENT SAFETY AND RECONDITIONING	C. K. McCLATCHY HIGH SCHOOL	01	4,421.95
P22-01853	KANKAKEE SPIKEBALL INC	INSTRUCTIONAL MATERIALS PE	ALBERT EINSTEIN MIDDLE SCHOOL	01	641.25
P22-01854	BENCHMARK EDUCATION CO LLC	BENCHMARK EDUCATION CO	NEW JOSEPH BONNHEIM	09	10,788.00
P22-01855	RED APPLE READING	RED APPLE READING PROGRAM LICENSE RENEWAL	CROCKER/RIVERSIDE ELEMENTARY	01	699.00
P22-01856	OFFICE DEPOT	SUZIE VANG RM B2 HIRAM JOHNSON PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	49.91
P22-01857	BSN SPORTS LLC	PE EQUIPMENT	CALEB GREENWOOD ELEMENTARY	01	405.72
P22-01858	SCUSD - US BANK CAL CARD	INSTRUCITONAL MATERIALS PE	ALBERT EINSTEIN MIDDLE SCHOOL	01	353.30
P22-01859	AMAZON CAPITAL SERVICES	AMAZON - ROLLED PAPER FOR CHANGING TABLE	EARLY LEARNING & CARE PROGRAMS	12	174.72
P22-01860	PACIFIC OFFICE AUTOMATION	RISO AGREEMENT 12/12/2020 - 12/11/2021	WILL C. WOOD MIDDLE SCHOOL	01	100.00
P22-01861	PACIFIC OFFICE AUTOMATION	RISO SERVICE CONTRACT	PONY EXPRESS ELEMENTARY SCHOOL	01	1,200.72
P22-01862	MSI- MECHANICAL SYSTEMS	COVID-19 HVAC REPLACEMENT @ FR KEITH B KENNY	FACILITIES MAINTENANCE	01	17,720.00
P22-01863	DELTA WIRELESS INC	MOTOROLA RADIOS FOR SECURITY	ALBERT EINSTEIN MIDDLE SCHOOL	01	3,473.39
P22-01864	AMAZON CAPITAL SERVICES	OT ORDER	SPECIAL EDUCATION DEPARTMENT	01	14.42
P22-01865	APPLE INC	IPADS FOR GRAPHIC ARTS	C. K. McCLATCHY HIGH SCHOOL	01	33,061.32
P22-01866	Monica & Justin McCoy	SETTLEMENT PAYMENT OAH 2019080302	SPECIAL EDUCATION DEPARTMENT	01	9,000.00
P22-01867	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT DEPT	TREAT AS CONFIRMING: SWIM POOL PERMIT FOR 2022	C. K. McCLATCHY HIGH SCHOOL	01	546.00
P22-01868	RJ COMMERCIAL FLOORING CO	SERNA FLOORING REPLACEMENT	FACILITIES MAINTENANCE	01	294,800.42
P22-01869	CDW GOVERNMENT	TABLETS FOR NS ADMIN OFFICE	NUTRITION SERVICES DEPARTMENT	13	4,723.91
P22-01870	R&S OVERHEAD DOORS & GATES	Confirming - Roll-up door Repair	CENTRAL PRINTING SERVICES	01	200.00
P22-01871	CALIFORNIA DEPT OF GENERAL SER VICES	DSA LEGACY PROJ-DSA REOPEN CERT FEE	FACILITIES SUPPORT SERVICES	21	2,000.00
P22-01872	BSN SPORTS LLC	VOLLEYBALL STUDENT ACTIVITY	HUBERT H BANCROFT ELEMENTARY	01	2,091.38
P22-01873	GREAT LAKES SPORTS	BASKETBALLS FOR TEACHING	HUBERT H BANCROFT ELEMENTARY	01	189.20

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01874	BLICK ART MATERIALS LLC	ART SUPPLIES	CALIFORNIA MIDDLE SCHOOL	01	1,172.54
P22-01875	BARNES & NOBLE BOOKSTORES INC ACCT 5858824	CLASSROOM LIBRARY - MS SCRIVNER & MR J. JOHNSON	LUTHER BURBANK HIGH SCHOOL	01	1,532.67
P22-01876	OFFICE DEPOT	ATTENDANCE OFFICE - PHONE HEADSET	LUTHER BURBANK HIGH SCHOOL	01	105.37
P22-01877	DISCOUNT SCHOOL SUPPLY	SUZIE SARABA - EARL WARREN P1 - DISC SCHOOL SUPPLY	EARLY LEARNING & CARE PROGRAMS	12	187.88
P22-01878	OFFICE DEPOT	OFFICE DEPOT - SUZIE SARABA - EARL WARREN RM P1	EARLY LEARNING & CARE PROGRAMS	12	171.80
P22-01879	HEDBERG MAPS INC	COLLEGE AND UNIVERSITY POSTER AND MAPS	C. K. McCLATCHY HIGH SCHOOL	01	196.00
P22-01880	CDW GOVERNMENT	PRINTER FOR T. DOUGLAS	C. K. McCLATCHY HIGH SCHOOL	01	314.59
P22-01881	CLEVER PROTOTYPES LLC dba STOR YBOARD THAT	STORYBOARD THAT	NICHOLAS ELEMENTARY SCHOOL	01	374.97
P22-01882	AMAZON CAPITAL SERVICES	OUTDOOR US FLAG FOR CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	78.29
P22-01883	PACIFIC OFFICE AUTOMATION	OUTSTANDING RISO EZ220 MAINTENANCE AGREEMENT	LUTHER BURBANK HIGH SCHOOL	01	298.00
P22-01884	BILL SMITH PHOTOGRAPHY	CONFIRMING COMPLETED ORDER - STUDENT I.D. CARDS	LUTHER BURBANK HIGH SCHOOL	01	4,371.32
P22-01885	INTERSTATE BOOKS4SCHOOL	PAY FOR BOOKS ALREADY PURCHASED INVOICE	ABRAHAM LINCOLN ELEMENTARY	01	402.93
P22-01886	HARRIS SCHOOL SOLUTIONS	eTRITION SITE LICENSES (NON-SERVING) SY21-22	NUTRITION SERVICES DEPARTMENT	13	105.66
P22-01887	THE HONOR CORD	2021-22 Cords-SOB	MULTILINGUAL EDUCATION DEPT.	01	825.00
P22-01888	K LOG SCHOOL DIVISION WS-352	chair	MARK TWAIN ELEMENTARY SCHOOL	01	249.09
P22-01889	PACIFIC OFFICE AUTOMATION	RISO SERVICE MAINTENANCE AGREEMENT	JOHN D SLOAT BASIC ELEMENTARY	01	137.00
P22-01890	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	CAMERAS FOR CSI KITS - CJA	C. K. McCLATCHY HIGH SCHOOL	01	1,464.86
P22-01891	CDW GOVERNMENT	DUPLEX MODULE REPLACEMENT FOR ATTN. OFFICE PRINTER	C. K. McCLATCHY HIGH SCHOOL	01	82.43
P22-01892	CDW GOVERNMENT	DESKTOP COMPUTERS	NICHOLAS ELEMENTARY SCHOOL	01	5,872.50
P22-01893	CDW GOVERNMENT	HP COLOR LASERJET PRINTER	CROCKER/RIVERSIDE ELEMENTARY	01	380.63
P22-01894	CDW GOVERNMENT	PROTECTIVE CASES FOR N.S SQUARE APP PHONES	NUTRITION SERVICES DEPARTMENT	13	2,131.50
P22-01895	PACIFIC OFFICE AUTOMATION	RISO AGREEMENT RZ220 20-21	LEONARDO da VINCI ELEMENTARY	01	425.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01896	BRAININGCAMP LLC	Braining Camp Math Program License Grades K-6	CROCKER/RIVERSIDE ELEMENTARY	01	495.00
P22-01897	BI-JAMAR INC dba QUALITY SOUND	CAMPUS PROGRAM MODULE	LUTHER BURBANK HIGH SCHOOL	01	630.84
P22-01898	THERAPRO INC	PROTOCOL ASSESSMENT ORDERS	SPECIAL EDUCATION DEPARTMENT	01	924.38
P22-01899	PRO-ED INC	PROTOCOL TEST KITS	SPECIAL EDUCATION DEPARTMENT	01	3,621.68
P22-01900	PSAT NMSQT	TREAT-AS-CONFIRMING: PSAT/NMSQT 11TH GR INVOICE	C. K. McCLATCHY HIGH SCHOOL	01	4,356.00
P22-01901	PAR INC	PROTOCOL AND TEST KITS	SPECIAL EDUCATION DEPARTMENT	01	3,503.83
P22-01902	LAKESHORE LEARNING MATERIALS	LAKESHORE - D CASILLAS - H JOHNSON	EARLY LEARNING & CARE PROGRAMS	12	1,215.07
P22-01903	UNDERGROUND BOOKS	TRAINING TOOLS - BOOKS	STUDENT SUPPORT&HEALTH SRVCS	01	3,319.05
P22-01904	THE HOME DEPOT PRO	HOME DEPOT/SUPPLYWORKS AFTERSCHOOL PROG 2021 22	AMERICAN LEGION HIGH SCHOOL	01	988.99
P22-01905	ASHP	ASHP/ACRREDITATION/PHAR MACY PROGRAM	CHARLES A. JONES CAREER & ED	11	2,900.00
P22-01907	CDW GOVERNMENT	Brother FAX2840 Compact Laser Fax Machine	JOHN H. STILL - K-8	01	218.70
P22-01908	KOMBAT SOCCER INC	INSTRUCTIONAL MATERIALS PE	ALBERT EINSTEIN MIDDLE SCHOOL	01	449.24
P22-01909	YVONNE MARTINEZ	REIMBURSEMENT Y. MARTINEZ- ROTARY GRANT	HIRAM W. JOHNSON HIGH SCHOOL	01	635.05
P22-01910	SACRAMENTO CITY MIDDLE SCHOOL BASKETBALL LEAGUE	BASKETBALL LEAGUE	JOHN H. STILL - K-8	01	1,200.00
P22-01911	AMAZON CAPITAL SERVICES	GAFFER'S TAPE	HIRAM W. JOHNSON HIGH SCHOOL	01	537.60
P22-01912	AMAZON CAPITAL SERVICES	INSTRUCTIONAL MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	176.00
P22-01913	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT	SWIMMING POOL PERMIT	LUTHER BURBANK HIGH SCHOOL	01	546.00
P22-01914	AMADOR STAGE LINES INC	TRANSPORTATION FOR BOYS BASKETBALL GAME	LUTHER BURBANK HIGH SCHOOL	01	985.30
P22-01915	CALIFORNIA DEPT OF GENERAL SER VICES	0151-453 LDV GYM HVAC-DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	9,052.50
P22-01916	DELTA WIRELESS INC	UTILIZED FOR COMMUNICATION	LEONARDO da VINCI ELEMENTARY	01	6,755.51
P22-01917	OFFICE DEPOT	OFFICE DEPOT ORDER/OFFICE FURNITURE	PACIFIC ELEMENTARY SCHOOL	01	5,144.06
P22-01918	THE HOME DEPOT PRO	PLANT MANAGER SUPPLIES	TAHOE ELEMENTARY SCHOOL	01	1,104.52

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P22-01919	WAYSIDE PUBLISHING	WORLD LANGUAGE	HIRAM W. JOHNSON HIGH SCHOOL	01	923.89
P22-01920	PASCO SCIENTIFIC INC	PHYSICS SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	407.50
P22-01921	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	CROCKER/RIVERSIDE ELEMENTARY	01	574.20
P22-01922	SEESAW LEARNING INC	CLASS SET ORDER - 3RD GRADE	EARL WARREN ELEMENTARY SCHOOL	01	579.64
P22-01923	OFFICE DEPOT	HEADPHONES FOR CASSP TESTING	HIRAM W. JOHNSON HIGH SCHOOL	01	1,044.00
P22-01924	TEACHER SYNERGY LLC dba TEACHE RS PAY TEACHERS	TEACHER SYNERGY LICENSES	NEW TECH	09	1,800.00
P22-01925	EXPLORELEARNING	ExploreLearning Reflex	NEW JOSEPH BONNHEIM	09	3,583.31
P22-01926	CURRICULUM ASSOCIATES LLC	CURRICLUM ASSOCIATES	LEATAATA FLOYD ELEMENTARY	01	802.50
P22-01927	OFFICE DEPOT	PRINTER INK FROM OFFICE DEPOT	SUTTERVILLE ELEMENTARY SCHOOL	01	70.61
P22-01928	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	YEARBOOK CLASS-CAMERAS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,893.04
P22-01929	HEINEMANN PUBLISHING	TEACHING FOR THINKING	SUSAN B. ANTHONY ELEMENTARY	01	32.69
P22-01930	CORWIN PRESS INC	LEADERSHIP TEAMS	SUSAN B. ANTHONY ELEMENTARY	01	48.00
P22-01931	EASTBAY INC	TREAT-AS-CONFIRMING PE CLOTHES	C. K. McCLATCHY HIGH SCHOOL	01	10,392.09
P22-01932	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PROTOCOL AND TEST KIT ORDER	SPECIAL EDUCATION DEPARTMENT	01	58,352.41
P22-01933	MULTI-HEALTH SYSTEMS INC	PROTOCOL ASSESSMENT ORDERS	SPECIAL EDUCATION DEPARTMENT	01	22,621.96
P22-01934	PACIFIC OFFICE AUTOMATION	RISO EZ220 MAINTENACE CONTRACT	HIRAM W. JOHNSON HIGH SCHOOL	01	100.00
P22-01935	CALIFORNIA DEPT OF GENERAL SER VICES	0495-453 WWOOD GYM HVAC REPLACE-DSA STARTUP	FACILITIES SUPPORT SERVICES	01	9,052.50
P22-01936	KANTER & ROMO IMMIGRATION LAW	LEGAL FEES-NONIMMIGRANT VISA	ADMIN-LEGAL COUNSEL	01	6,810.00
P22-01937	SCUSD - US BANK CAL CARD	SAC BEE SUBSCRIPTION-ROSE RAMOS	BUSINESS SERVICES	01	59.99
P22-01938	CALIFORNIA DEPT OF GENERAL SER VICES	0525-442 JFK ROOF C-WING HVAC-DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	21	71,700.00
P22-01939	FASTENAL CO	FEMININE HYGIENE DISPENSERS/PRODUCTS	FACILITIES MAINTENANCE	01	137,462.18
P22-01940	OFFICE DEPOT	FURNITURE FOR NEW LABOR SHOP	FACILITIES MAINTENANCE	01	31,115.61
P22-01941	AEMS ATHLETICS LEAGUE	VOLLEYBALL LEAGUE 2021	JOHN H. STILL - K-8	01	425.00
P22-01942	FOLLETT SCHOOL SOLUTIONS LLC	CLASSROOM LIBRARY	LUTHER BURBANK HIGH SCHOOL	01	876.01

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Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01943	PACIFIC OFFICE AUTOMATION	RISO CONTRACT INVOICE #213116	PACIFIC ELEMENTARY SCHOOL	01	100.00
P22-01944	BRAINCO INC	BRAINCO IN	YOUTH DEVELOPMENT	01	3,307.50
P22-01945	SCHOOL SPECIALTY	RECESS CART	BG CHACON ACADEMY	09	1,774.85
P22-01946	MORGAN-NELS INDUSTRIAL SUPPLY	TO FIX GREEN GOLF CART	ALBERT EINSTEIN MIDDLE SCHOOL	01	699.30
P22-01947	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	CAMERAS FOR PHOTOGRAPHY - TURNER	SUTTER MIDDLE SCHOOL	01	976.58
P22-01948	INDUSTRIAL SONLIGHT CORP dba S ONLIGHT COMMUNICATIONS	LIGHTING PROJECT FOR TV STUDIO	ALBERT EINSTEIN MIDDLE SCHOOL	01	3,179.00
P22-01949	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES	MARK TWAIN ELEMENTARY SCHOOL	01	894.70
P22-01950	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES	NEW JOSEPH BONNHEIM	01	987.36
P22-01951	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES	PONY EXPRESS ELEMENTARY SCHOOL	01	998.96
P22-01952	THE HOME DEPOT PRO	PACIFIC ELEM-AFTER SCHOOL CUSTODIAL SUPPLIES	PACIFIC ELEMENTARY SCHOOL	01	994.06
P22-01953	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES	MARTIN L. KING JR ELEMENTARY	01	1,503.98
P22-01954	THE HOME DEPOT PRO	SUPPLIES FOR SPOM FROM AFTER SCHOOL FUNDING	A. M. WINN - K-8	01	996.74
P22-01955	THE HOME DEPOT PRO	S.P.O.M/AFTER SCHOOL SUPPLIES/PRE-SCHOOL	LEATAATA FLOYD ELEMENTARY	01	1,479.69
P22-01956	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES	ABRAHAM LINCOLN ELEMENTARY	01	993.41
P22-01957	THE HOME DEPOT PRO	ASES AFTER SCHOOL SUPPLY 1000. AFTER SCHOOL	CAROLINE WENZEL ELEMENTARY	01	997.41
P22-01958	THE HOME DEPOT PRO	AFTER SCHOOL SUPPLIES	CALIFORNIA MIDDLE SCHOOL	01	988.59
P22-01959	THE HOME DEPOT PRO	AFTERSCHOOL CUSTODIAL SUPPLIES	JOHN H. STILL - K-8	01	981.63
P22-01960	THE HOME DEPOT PRO	FLUORESCENT BULBS	WOODBINE ELEMENTARY SCHOOL	01	950.99
P22-01961	GOPHER SPORT	GOPHER/PE	WOODBINE ELEMENTARY SCHOOL	01	2,940.80
P22-01962	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-ABIRNEY DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00
P22-01963	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-LFLOYD DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00
P22-01964	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-SEQUOIA DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00

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Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01965	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-JBONNHEIM DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00
P22-01966	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-TAHOE DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00
P22-01967	ONAN CAPITAL INC	COVID Rapid Test Home Kits	HEALTH SERVICES	01	145,018.13
P22-01968	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-JBIDWELL DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00
P22-01969	SCHOOL SPECIALTY	PE EQUIPMENT	BOWLING GREEN ELEMENTARY	01	5,445.02
P22-01970	OFFICE DEPOT	Administration - Office Shredder	A.WARREN McCLASKEY ADULT	11	1,305.00
P22-01971	LAKESHORE LEARNING MATERIALS	DAILY JOURNAL CORRECT THE SENTENCE	SUSAN B. ANTHONY ELEMENTARY	01	188.55
P22-01972	SCHOOL SPECIALTY	School specialty dual scale tape measure	ELDER CREEK ELEMENTARY SCHOOL	01	56.22
P22-01973	WESTERN PSYCHOLOGICAL SERVICES	ONLINE PROTOCOL ASSESSMENTS	SPECIAL EDUCATION DEPARTMENT	01	26,112.60
P22-01974	JOE SCHWARTZ	EQUIPMENT FOR PE DEPARTMENT	WILL C. WOOD MIDDLE SCHOOL	01	2,666.00
P22-01975	PACIFIC OFFICE AUTOMATION	PACIFIC OFFICE AUTOMATION AGREMENT(RISO)	MARTIN L. KING JR ELEMENTARY	01	169.00
P22-01976	CALIFORNIA DEPT OF GENERAL SER VICES	454 SHADE STRUCTURE-JSLOAT DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	01	6,260.00
P22-01977	CALIFORNIA INTERSCHOLASTIC FED ERATION - SAC JOAQUIN	CIF SECTION CHAMPIONSHIP & FINALS FEES	EQUITY, ACCESS & EXCELLENCE	01	4,500.00
P22-01978	JOSTENS INC	TREAT AS CONFIRMING: DIPLOMA COVERS-NEW TECH	DEPUTY SUPERINTENDENT	01	547.50
P22-01979	CASCADE ROCK INC	SOIL FOR BASEBALL FIELD	ROSEMONT HIGH SCHOOL	01	1,115.78
P22-01980	AMADOR STAGE LINES INC	ATHLETIC TRANSPORTATION	ROSEMONT HIGH SCHOOL	01	1,192.30
P22-01981	JAMF HOLDINGS INC	JAMF SCHOOL LIFETIME LICENSE - SPED	SPECIAL EDUCATION DEPARTMENT	01	5,250.00
P22-01982	BSN SPORTS LLC	SOFTBALL EQUIPMENT	ROSEMONT HIGH SCHOOL	01	1,386.05
P22-01983	BSN SPORTS LLC	BATTING CAGE TURF	ROSEMONT HIGH SCHOOL	01	3,923.90
P22-01984	OFFICE DEPOT	SIT TO STAND DESK CONVERTER	JOHN F. KENNEDY HIGH SCHOOL	01	162.04
P22-01985	MIKE MILLS dba WEST COAST SIGN & BANNER	Home Coming Masks	HEALTH PROFESSIONS HIGH SCHOOL	01	554.63
P22-01986	LAKESHORE LEARNING MATERIALS	MATERIALS TO SUPPORT EL INSTRUCTION	OAK RIDGE ELEMENTARY SCHOOL	01	96.45
P22-01987	NASCO	SCIENCE LAB SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	2,846.36
P22-01988	OFFICE DEPOT	SUPPLIES FOR SDC CLASSROOMS	WILL C. WOOD MIDDLE SCHOOL	01	512.11

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Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P22-01989	OFFICE DEPOT	FIGUEROA INSTRUCTIONAL MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	143.89
P22-01990	ELIZABETH TINDELL-PADDOCK	REIMBURSEMENT FOR CHEER GEAR - TINDELL	SUTTER MIDDLE SCHOOL	01	517.22
P22-01991	HAL LEONARD	ESSENTIAL ELEMENTS MUSIC CLASS:ONE YEAR SUB	MARTIN L. KING JR ELEMENTARY	01	212.06
P22-01992	AMAZON CAPITAL SERVICES	ALPHABET LETTERS FOR PHONICS	OAK RIDGE ELEMENTARY SCHOOL	01	31.51
P22-01993	SUPPLY SOLUTIONS	COVID 19 - TEST KITS	HEALTH SERVICES	01	887,922.00
P22-01994	AMAZON CAPITAL SERVICES	First grade math manipulatives	PHOEBE A HEARST BASIC ELEM.	01	1,290.39
P22-01995	AMAZON CAPITAL SERVICES	SCIENCE SUPPLIES	ALBERT EINSTEIN MIDDLE SCHOOL	01	178.56
P22-01996	ACADEMIC AFFAIRS YOUR GRADUATI ON SUPPLY	GRADUATION DIPLOMA COVERS - 2022-2022	CAPITAL CITY SCHOOL	01	2,565.94
P22-01997	SCUSD - US BANK CAL CARD	NY TIMES SUBSCRIPTION-ROSE RAMOS	BUSINESS SERVICES	01	195.00
P22-01998	SCUSD - US BANK CAL CARD	SACRAMENTO BUSINESS JOURNAL SUBSCRIPTION	BUSINESS SERVICES	01	135.00
P22-01999	CDW GOVERNMENT	PRINTERS FOR CLASSROOM	CALIFORNIA MIDDLE SCHOOL	01	800.00
P22-02000	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	PHOEBE A HEARST BASIC ELEM.	01	957.00
P22-02001	COOLE SCHOOL INC	STUDENT PLANNER	CALIFORNIA MIDDLE SCHOOL	01	3,503.00
P22-02002	OFFICE DEPOT	FILE CABINET FOR STUDENT FILES	CALIFORNIA MIDDLE SCHOOL	01	203.54
P22-02003	OFFICE DEPOT	QRIS NI SUPPLIES - ANGELLE MCCOY	EARLY LEARNING & CARE PROGRAMS	12	238.04
P22-02004	AMPLIFIED IT LLC	GOOGLE VOICE FOR ITINERANT STAFF	SPECIAL EDUCATION DEPARTMENT	01	19,335.00
P22-02005	CDW GOVERNMENT	1FH45A8#ABA MONITOR	JOHN BIDWELL ELEMENTARY	01	233.38
P22-02006	CDW GOVERNMENT	DESKTOPS/MONITORS FOR NS SITE KITCHENS	NUTRITION SERVICES DEPARTMENT	13	105,520.66
P22-02007	APPLE INC	IPOD TOUCH 32GB	ROSEMONT HIGH SCHOOL	01	1,731.30
P22-02008	CDW GOVERNMENT	REGISTRATION CENTER @ HJ FEC - CDWG	EARLY LEARNING & CARE PROGRAMS	12	3,318.83
P22-02009	PITNEY BOWES INC	POSTAGE METER LEASE CHARGES	JOHN F. KENNEDY HIGH SCHOOL	01	2,124.35
		Total Number of POs	**348**	**Total**	**4,931,424.10**

Fund Recap

Fund	Description	PO Count	Amount

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Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	307	4,243,795.40
09	Charter School	9	30,114.59
11	Adult Education	5	105,000.00
12	Child Development	9	6,354.84
13	Cafeteria	10	326,060.02
21	Building Fund	8	220,099.25
		Total	**4,931,424.10**

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Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Changes

	New PO Amount	Fund/ Object	Description		Change Amount
B22-00101	10,000.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts		10,000.00-
B22-00118	2,000.00	01-5690	General Fund/Other Contracts, Rents, Leases		100.00
		13-5690	Cafeteria/Other Contracts, Rents, Leases		400.00
				Total PO B22-00118	500.00
B22-00129	1,391.38	01-5800	General Fund/Other Contractual Expenses		841.38
B22-00146	15,000.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts		2,966.90
B22-00151	18,000.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts		5,000.00
B22-00214	150,000.00	13-4710	Cafeteria/Food		50,000.00
B22-00218	30,000.00	13-5610	Cafeteria/Equipment Rental		20,000.00
B22-00225	30,000.00	13-4326	Cafeteria/Nutrition Ed/Paper Supplies		15,000.00
B22-00288	5,500.00	01-5800	General Fund/Other Contractual Expenses		2,000.00
B22-00337	8,000.00	01-4320	General Fund/Non-Instructional Materials/Su		2,000.00-
B22-00410	10,771.25	01-4410	General Fund/Equipment $500 - $4,999		39,228.75-
B22-00454	100,479.36	13-4710	Cafeteria/Food		30,000.00
B22-00490	41,902.07	13-4710	Cafeteria/Food		10,000.00
B22-00492	111,035.40	13-4710	Cafeteria/Food		30,000.00
B22-00533	400.00	01-5800	General Fund/Other Contractual Expenses		200.00
B22-00536	8,500.00	01-5610	General Fund/Equipment Rental		3,500.00
B22-00541	244,749.03	01-4320	General Fund/Non-Instructional Materials/Su		100,000.00
B22-00559	1,933.47	01-4310	General Fund/Instructional Materials/Suppli		66.53-
B22-00577	1,500.00	01-4310	General Fund/Instructional Materials/Suppli		500.00
B22-00622	160,000.00	13-4710	Cafeteria/Food		80,000.00
B22-00682	95,179.20	13-4710	Cafeteria/Food		35,000.00
B22-00700	2,000.00	01-4320	General Fund/Non-Instructional Materials/Su		1,000.00
B22-00728	500,000.00	13-4710	Cafeteria/Food		250,000.00
CHB22-00120	18,500.00	01-4310	General Fund/Instructional Materials/Suppli		5,000.00
CHB22-00146	18,500.00	01-4310	General Fund/Instructional Materials/Suppli		5,000.00
CHB22-00218	6,000.00	01-4320	General Fund/Non-Instructional Materials/Su		2,000.00
CHB22-00221	19,000.00	01-4310	General Fund/Instructional Materials/Suppli		3,000.00
CHB22-00222	4,750.00	01-4310	General Fund/Instructional Materials/Suppli		500.00
CHB22-00236	7,500.00	01-4310	General Fund/Instructional Materials/Suppli		2,000.00
CHB22-00252	2,000.00	01-4310	General Fund/Instructional Materials/Suppli		1,000.00
CHB22-00253	2,000.00	01-4310	General Fund/Instructional Materials/Suppli		1,000.00
CHB22-00261	7,000.00	01-4310	General Fund/Instructional Materials/Suppli		1,000.00
CHB22-00273	2,000.00	01-4310	General Fund/Instructional Materials/Suppli		1,000.00
CHB22-00284	4,300.00	01-4320	General Fund/Non-Instructional Materials/Su		500.00
CHB22-00286	6,000.00	01-4310	General Fund/Instructional Materials/Suppli		2,000.00
CHB22-00293	5,000.00	01-4310	General Fund/Instructional Materials/Suppli		2,500.00
CHB22-00315	11,000.00	01-4310	General Fund/Instructional Materials/Suppli		5,000.00

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Includes Purchase Orders dated 01/15/2022 - 02/14/2022 ***

PO Changes (continued)

	New PO Amount	Fund/ Object	Description	Change Amount
CHB22-00321	4,300.00	01-4310	General Fund/Instructional Materials/Suppli	800.00
CS22-00015	1,897,000.00	01-5800	General Fund/Other Contractual Expenses	469,830.31-
CS22-00045	43,500.00	01-5800	General Fund/Other Contractual Expenses	3,500.00
CS22-00054	132,500.00	01-5100	General Fund/Subagreements for Services abo	30,000.00
CS22-00151	2,500.00	01-5800	General Fund/Other Contractual Expenses	500.00
CS22-00166	2,176,000.00	01-5100	General Fund/Subagreements for Services abo	448,000.00
P21-03397	319,066.00	01-5800	General Fund/Other Contractual Expenses	102,043.80-
P22-01009	798.99	01-4310	General Fund/Instructional Materials/Suppli	86.99
P22-01121	3,875.23	01-4310	General Fund/Instructional Materials/Suppli	236.53-
P22-01403	606.86	01-5690	General Fund/Other Contracts, Rents, Leases	115.80
P22-01583	111.07	12-4320	Child Development/Non-Instructional Materials/Su	45.81-
			Total PO Changes	**527,559.34**

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

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	GENERAL EDUCATION			Special Education Grades K-6	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6			2021-2022 Actual Attendance	Cum Attd Days /89 2021-2022	PERCENTAGE 2021-2022
A M Winn Elementary K-8 Waldorf	48	131	120	13	312	80.03%	271.01	87.02%
Abraham Lincoln El	78	216	227	1	522	78.73%	445.67	87.18%
Alice Birney Waldorf-Inspired K8	69	143	164	1	377	86.91%	346.27	92.00%
Bret Harte Elementary	24	59	76	28	187	73.42%	156.70	84.13%
Caleb Greenwood	81	220	184	2	487	88.61%	452.01	93.49%
Camellia Basic Elementary	70	160	175	6	411	85.44%	373.48	91.90%
Capital City School	72	242	258	0	572	92.38%	519.69	95.29%
Caroline Wenzel Elementary	29	87	97	31	244	76.86%	206.74	86.76%
Cesar Chavez ES	0	0	356	7	363	77.28%	319.46	89.01%
Crocker/Riverside Elementary	94	253	246	0	593	90.81%	558.42	94.28%
David Lubin Elementary	76	192	194	22	484	85.95%	428.18	90.62%
Earl Warren Elementary	40	175	181	11	407	79.09%	360.47	89.40%
Edward Kemble Elementary	124	369	0	7	500	75.20%	433.55	86.51%
Elder Creek Elementary	77	315	320	0	712	81.09%	641.34	90.15%
Ethel I Baker Elementary	73	255	267	1	596	72.74%	515.19	84.95%
Ethel Phillips Elementary	48	193	168	4	413	75.01%	351.76	86.40%
Father Keith B Kenny K-8 School	22	96	114	18	250	74.13%	219.72	82.33%
Genevieve Didion Elementary	53	202	196	0	451	90.23%	423.48	94.73%
Golden Empire Elementary	56	199	243	12	510	85.60%	473.62	91.89%
H W Harkness Elementary	50	98	130	1	279	77.85%	241.91	86.74%
Hollywood Park Elementary	40	90	97	29	256	74.91%	223.01	85.84%
Home/Hospital	7	10	19	13	49	100.00%	16.17	100.00%
Hubert H. Bancroft Elementary	82	163	167	13	425	77.56%	356.36	85.52%
Isador Cohen Elementary	26	110	117	27	280	79.75%	247.75	89.29%
James W Marshall Elementary	47	142	132	20	341	82.02%	304.70	89.02%
John Bidwell Elementary	41	118	87	3	249	74.52%	214.36	87.63%
John Cabrillo Elementary	34	111	119	28	292	79.73%	254.08	87.03%
John D Sloat Elementary	40	92	93	7	232	77.82%	202.48	86.98%
John H. Still K-8	47	210	261	8	526	75.93%	454.98	86.93%
John Morse Therapeutic Center	0	0	1	21	22	71.07%	16.04	82.16%
Leataata Floyd Elementary	24	104	128	12	268	73.04%	226.33	82.12%
Leonardo da Vinci K - 8 School	116	286	271	17	690	87.54%	638.47	92.73%
Mark Twain Elementary	23	114	95	22	254	83.33%	223.38	88.92%
Martin Luther King Jr Elementary	38	126	108	25	297	76.34%	253.89	86.70%
Matsuyama Elementary	67	188	217	1	473	88.33%	436.61	92.22%
Nicholas Elementary	67	224	242	5	538	71.58%	461.61	85.81%
O W Erlewine Elementary	45	112	102	19	278	89.11%	241.98	89.21%
Oak Ridge Elementary	72	190	202	3	467	87.00%	417.30	88.56%
Pacific Elementary	107	284	289	0	680	74.32%	578.26	85.70%
Parkway Elementary School	46	188	185	16	435	67.86%	364.02	81.67%
Peter Burnett Elementary	47	172	187	14	420	81.09%	352.40	87.62%
Phoebe A Hearst Elementary	96	280	266	1	643	94.08%	612.32	95.38%
Pony Express Elementary	36	144	174	10	364	79.31%	326.27	90.27%
Rosa Parks K-8 School	44	124	139	7	314	77.02%	267.73	87.02%
Sequoia Elementary	56	155	172	12	395	78.28%	344.97	86.30%
Success Academy K-8	0	0	0	0	0	50.00%	0.78	70.41%
Susan B Anthony Elementary	50	125	133	0	308	84.75%	287.75	92.40%
Sutterville Elementary	44	184	174	6	408	89.32%	380.74	93.77%
Tahoe Elementary	60	95	92	32	279	81.69%	240.15	88.13%
Theodore Judah Elementary	72	161	177	12	422	85.91%	382.92	91.96%
Washington Elementary	61	129	118	14	322	73.36%	272.93	86.37%
William Land Elementary	47	164	156	0	367	81.23%	326.70	89.38%
Woodbine Elementary	42	123	95	26	286	77.07%	242.51	85.52%
TOTAL ELEMENTARY SCHOOLS	**2,808**	**8,323**	**8,531**	**588**	**20,250**	**81.25%**	**17,908.61**	**89.00%**
	Change from prior month			**-10**	**-35**			

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	GENERAL EDUCATION			Special Education Grades 7-8	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Grade 7	Grade 8	Total Grades 7-8			2021-2022 Actual Attendance	Cum Attd Days/89 2021-2022	PERCENTAGE 2021-2022
A M Winn Elementary K-8 Waldorf	39	23	62	1	63	83.68%	54.62	88.19%
Albert Einstein MS	311	305	616	23	639	88.18%	595.33	91.16%
Alice Birney Waldorf-Inspired K8	58	58	116	0	116	84.03%	107.06	92.11%
California MS	378	374	752	16	768	83.37%	704.80	89.96%
Capital City School	71	109	180	0	180	75.67%	105.64	68.18%
Fern Bacon MS	326	314	640	37	677	83.90%	610.76	89.37%
Genevieve Didion Elementary	52	45	97	1	98	87.70%	94.94	95.00%
Home/Hospital	13	18	31	2	33	100.00%	7.62	100.00%
John H. Still K-8	122	96	218	18	236	77.97%	208.09	88.64%
John Morse Therapeutic Center	0	0	0	16	16	61.18%	12.79	80.82%
Kit Carson IB Academy	168	178	346	20	366	82.24%	318.90	87.23%
Leonardo da Vinci K - 8 School	59	62	121	13	134	87.35%	125.28	93.30%
Martin Luther King Jr Elementary	27	21	48	0	48	83.24%	45.22	89.88%
Rosa Parks K-8 School	203	203	406	26	432	75.56%	375.40	86.37%
Sam Brannan MS	138	149	287	39	326	75.80%	283.91	87.74%
School of Engineering and Science	95	123	218	1	219	83.66%	201.40	90.87%
Success Academy K-8	3	7	10	0	10	63.91%	4.01	75.48%
Sutter MS	519	543	1,062	28	1,090	87.47%	1018.73	93.54%
Will C Wood MS	319	311	630	51	681	82.28%	604.20	89.70%
TOTAL MIDDLE SCHOOLS	**2,901**	**2,939**	**5,840**	**292**	**6,132**	**83.19%**	**5,478.71**	**89.68%**

Change from prior month	**-4**	**-12**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
TRADITIONAL SCHOOLS

HIGH SCHOOLS	GENERAL EDUCATION					Total Grade 9-12	Special Education Grades 9-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12				2021-2022 Actual Attendance	Cum Attd Days/89 2021-2022	PERCENTAGE 2021-2022
American Legion HS	165	0	0	0	0	165	0	165	52.48%	121.42	69.22%
Arthur A. Benjamin Health Prof	0	44	57	51	41	193	16	209	74.29%	173.35	85.61%
C K McClatchy HS	0	626	565	535	513	2,239	80	2,319	75.13%	1995.47	86.93%
Capital City School	0	68	96	114	141	419	0	419	81.79%	338.88	82.61%
Hiram W Johnson HS	0	433	445	368	410	1,656	168	1,824	75.57%	1525.39	84.50%
Home/Hospital	0	8	13	13	13	48	10	58	100.00%	19.46	100.00%
John F Kennedy HS	0	412	504	467	454	1,837	126	1,963	78.45%	1725.49	88.21%
Kit Carson 7-12	0	82	62	31	29	204	0	204	90.07%	192.79	92.86%
Luther Burbank HS	0	373	377	365	326	1,441	150	1,591	74.15%	1346.98	84.99%
Rosemont HS	0	354	356	351	254	1,315	105	1,420	77.89%	1267.60	87.52%
School of Engineering and Science	0	107	80	77	53	317	0	317	83.45%	288.83	91.01%
West Campus HS	0	220	206	191	212	829	0	829	90.98%	794.64	95.65%
TOTAL HIGH SCHOOLS	**165**	**2,727**	**2,761**	**2,563**	**2,446**	**10,663**	**655**	**11,318**	**77.58%**	**9,790.29**	**87.00%**

Change from prior month	**-15**	**-101**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2021-2022 Actual Attendance	Cum Attd Days/89 2021-2022	PERCENTAGE 2021-2022
ELEMENTARY	20,250	81.25%	17,892	89.03%
MIDDLE	6,132	83.19%	5,471	83.19%
HIGH SCHOOL	11,318	77.58%	9,771	86.98%
TOTAL ALL DISTRICT SEGMENTS	**37,700**	**80.48%**	**33,134**	**88.51%**

Total Non-Public Schools as of 2/15/22	278

Non-Public change from prior month	**5**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
CHARTER SCHOOLS

2020-2021 DEPENDENT CHARTER SCHOOLS	GENERAL EDUCATION					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2021-2022 Actual Attendance	2021-2022	PERCENTAGE 2021-2022
Bowling Green-Mc Coy	70	172	169	0	0	0	411	73.99%	355.18	87.05%
Bowling Green-Chacon	48	138	164	0	0	1	351	85.70%	327.69	93.56%
George W. Carver SAS	0	0	0	0	244	12	256	76.34%	225.30	87.03%
New Joseph Bonnheim Charter	24	109	104	0	0	0	237	87.50%	205.87	87.33%
New Tech High	0	0	0	0	176	2	178	92.17%	160.46	92.62%
The Met High School	0	0	0	0	236	1	237	95.27%	216.60	94.98%
TOTAL DEPENDENT CHARTER SCHOOLS	**142**	**419**	**437**	**0**	**656**	**16**	**1,670**	**83.26%**	**1,491.09**	**90.17%**

Change from prior month	**0**	-8

2020-2021 INDEPENDENT CHARTER SCHOOLS	GENERAL EDUCATION					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2021-2022 Actual Attendance	2021-2022	PERCENTAGE 2021-2022
Aspire Capitol Heights Academy	36	88	83	0	0	0	207	87.40%	184.05	84.95%
CA Montessori Project Capitol Campus	46	127	120	47	0	0	340	92.82%	323.53	94.05%
Capitol Collegiate Academy	43	149	163	85	0	0	440	75.32%	396.67	91.08%
Growth Public Schools	46	132	63	0	0	0	241	91.39%	221.09	91.14%
Language Academy	84	198	199	132	0	0	613	92.09%	562.21	91.80%
PS 7 Elementary	67	148	168	187	0	0	570	87.84%	506.36	90.27%
Sacramento Charter HS	0	0	0	0	408	0	408	90.92%	372.80	91.98%
SAVA	0	0	0	77	589	0	666	93.58%	645.00	93.04%
Sol Aureus College Preparatory	28	124	121	62	0	0	335	92.32%	312.66	92.31%
Yav Pem Suab Academy	66	193	172	0	0	0	431	91.74%	396.39	92.10%
TOTAL INDEPENDENT CHARTER SCHOOLS	**416**	**1,159**	**1,089**	**590**	**997**	**-**	**4,251**	**89.54%**	**3,920.76**	**91.27%**

Change from prior month	**0**	-86

TOTAL CHARTER SCHOOLS	**558**	**1,578**	**1,526**	**590**	**1,653**	**16**	**5,921**	**86.40%**	**5,411.84**	**90.72%**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
ADULT EDUCATION SCHOOLS

ADULT EDUCATION	*ENROLLMENT*	HOURS EARNED			2021-2022 CUMULATIVE ADA		
		CONCURRENT	*OTHER*	*TOTAL*	*CONCURRENT*	*OTHER*	*TOTAL*
A. Warren McClaskey Adult Center	223	0	4,913.73	4,913.73	0	44.86	44.86
Charles A. Jones Career & Education Center	238	0	8,719.72	8,719.72	0	169.34	169.34
TOTAL ADULT EDUCATION	**461**	**0**	**13,633.45**	**13,633.45**	**0**	**214.20**	**214.20**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	GENERAL EDUCATION ENROLLMENT							TOTAL
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	GENERAL
A M Winn Elementary K-8 Waldorf	48	42	48	41	43	40	37	299
Abraham Lincoln El	78	69	76	71	85	73	69	521
Alice Birney Waldorf-Inspired K8	69	47	48	48	54	52	58	376
Bret Harte Elementary	24	25	10	24	18	26	32	159
Caleb Greenwood	81	71	66	83	66	65	53	485
Camellia Basic Elementary	70	50	48	62	62	54	59	405
Capital City School	72	75	92	75	82	86	90	572
Caroline Wenzel Elementary	29	31	34	22	27	45	25	213
Cesar Chavez ES	0	0	0	0	124	123	109	356
Crocker/Riverside Elementary	94	86	86	81	84	78	84	593
David Lubin Elementary	76	68	63	61	63	66	65	462
Earl Warren Elementary	40	61	54	60	49	66	66	396
Edward Kemble Elementary	124	112	134	123	0	0	0	493
Elder Creek Elementary	77	95	107	113	108	109	103	712
Ethel I Baker Elementary	73	94	93	68	86	83	98	595
Ethel Phillips Elementary	48	66	65	62	55	55	58	409
Father Keith B Kenny K-8 School	22	25	27	44	34	51	29	232
Genevieve Didion Elementary	53	72	67	63	69	65	62	451
Golden Empire Elementary	56	63	61	75	75	76	92	498
H W Harkness Elementary	50	27	33	38	49	41	40	278
Hollywood Park Elementary	40	27	27	36	38	29	30	227
Home/Hospital	7	3	3	4	0	10	9	36
Hubert H. Bancroft Elementary	82	57	56	50	43	71	53	412
Isador Cohen Elementary	26	44	27	39	39	36	42	253
James W Marshall Elementary	47	46	42	54	42	42	48	321
John Bidwell Elementary	41	47	42	29	32	26	29	246
John Cabrillo Elementary	34	32	37	42	35	45	39	264
John D Sloat Elementary	40	22	38	32	40	25	28	225
John H. Still K-8	47	56	73	81	74	95	92	518
John Morse Therapeutic Center	0	0	0	0	0	1	0	1
Leataata Floyd Elementary	24	39	38	27	42	41	45	256
Leonardo da Vinci K - 8 School	116	94	94	98	92	95	84	673
Mark Twain Elementary	23	39	35	40	33	32	30	232
Martin Luther King Jr Elementary	38	40	48	38	29	49	30	272
Matsuyama Elementary	67	57	64	67	71	65	81	472
Nicholas Elementary	67	68	71	85	73	84	85	533
O W Erlewine Elementary	45	38	32	42	32	29	41	259
Oak Ridge Elementary	72	54	70	66	57	73	72	464
Pacific Elementary	107	87	107	90	108	92	89	680
Parkway Elementary School	46	55	71	62	65	63	57	419
Peter Burnett Elementary	47	64	58	50	62	62	63	406
Phoebe A Hearst Elementary	96	94	93	93	88	89	89	642
Pony Express Elementary	36	47	43	54	64	52	58	354
Rosa Parks K-8 School	44	47	41	36	43	47	49	307
Sequoia Elementary	56	63	45	47	52	63	57	383
Success Academy K-8	0	0	0	0	0	0	0	0
Susan B Anthony Elementary	50	43	37	45	43	35	55	308
Sutterville Elementary	44	57	63	64	64	54	56	402
Tahoe Elementary	60	28	44	23	30	29	33	247
Theodore Judah Elementary	72	47	53	61	65	63	49	410
Washington Elementary	61	50	44	35	41	49	28	308
William Land Elementary	47	61	46	57	50	59	47	367
Woodbine Elementary	42	42	43	38	32	32	31	260
TOTAL	**2,808**	**2,727**	**2,797**	**2,799**	**2,812**	**2,891**	**2,828**	**19,662**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	312	3,599	24,120	27,719	87.02%
Abraham Lincoln El	522	5,832	39,665	45,497	87.18%
Alice Birney Waldorf-Inspired K8	377	2,679	30,818	33,497	92.00%
Bret Harte Elementary	187	2,631	13,946	16,577	84.13%
Caleb Greenwood	487	2,803	40,229	43,032	93.49%
Camellia Basic Elementary	411	2,928	33,240	36,168	91.90%
Capital City School	572	2,285	46,252	48,537	95.29%
Caroline Wenzel Elementary	244	2,808	18,400	21,208	86.76%
Cesar Chavez ES	363	3,509	28,432	31,941	89.01%
Crocker/Riverside Elementary	593	3,015	49,699	52,714	94.28%
David Lubin Elementary	484	3,946	38,108	42,054	90.62%
Earl Warren Elementary	407	3,802	32,082	35,884	89.40%
Edward Kemble Elementary	500	6,017	38,586	44,603	86.51%
Elder Creek Elementary	712	6,240	57,079	63,319	90.15%
Ethel I Baker Elementary	596	8,121	45,852	53,973	84.95%
Ethel Phillips Elementary	413	4,928	31,307	36,235	86.40%
Father Keith B Kenny K-8 School	250	4,197	19,555	23,752	82.33%
Genevieve Didion Elementary	451	2,098	37,690	39,788	94.73%
Golden Empire Elementary	510	3,722	42,152	45,874	91.89%
H W Harkness Elementary	279	3,290	21,530	24,820	86.74%
Hollywood Park Elementary	256	3,273	19,848	23,121	85.84%
Home/Hospital	49	0	784.00	1439	100.00%
Hubert H. Bancroft Elementary	425	5,371	31,716	37,087	85.52%
Isador Cohen Elementary	280	2,644	22,050	24,694	89.29%
James W Marshall Elementary	341	3,346	27,118	30,464	89.02%
John Bidwell Elementary	249	2,694	19,078	21,772	87.63%
John Cabrillo Elementary	292	3,371	22,613	25,984	87.03%
John D Sloat Elementary	232	2,697	18,021	20,718	86.98%
John H. Still K-8	526	6,087	40,493	46,580	86.93%
John Morse Therapeutic Center	22	310	1,428	1,738	82.16%
Leataata Floyd Elementary	268	4,385	20,143	24,528	82.12%
Leonardo da Vinci K - 8 School	690	4,457	56,824	61,281	92.73%
Mark Twain Elementary	254	2,478	19,881	22,359	88.92%
Martin Luther King Jr Elementary	297	3,467	22,596	26,063	86.70%
Matsuyama Elementary	473	3,276	38,858	42,134	92.22%
Nicholas Elementary	538	6,791	41,083	47,874	85.81%
O W Erlewine Elementary	278	2,604	21,536	24,140	89.21%
Oak Ridge Elementary	467	4,798	37,140	41,938	88.56%
Pacific Elementary	680	8,585	51,465	60,050	85.70%
Parkway Elementary School	435	7,272	32,398	39,670	81.67%
Peter Burnett Elementary	420	4,433	31,364	35,797	87.62%
Phoebe A Hearst Elementary	643	2,637	54,496	57,133	95.38%
Pony Express Elementary	364	3,131	29,038	32,169	90.27%
Rosa Parks K-8 School	314	3,555	23,828	27,383	87.02%
Sequoia Elementary	395	4,875	30,702	35,577	86.30%
Success Academy K-8	0	29	69	98	70.41%
Susan B Anthony Elementary	308	2,106	25,610	27,716	92.40%
Sutterville Elementary	408	2,250	33,886	36,136	93.77%
Tahoe Elementary	279	2,880	21,373	24,253	88.13%
Theodore Judah Elementary	422	2,980	34,080	37,060	91.96%
Washington Elementary	322	3,834	24,291	28,125	86.37%
William Land Elementary	367	3,454	29,076	32,530	89.38%
Woodbine Elementary	286	3,655	21,583	25,238	85.52%
TOTAL	**20,250**	**196,175**	**1,593,211**	**1,790,041**	**89.00%**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
CUMULATIVE TOTAL ABSENCES

MIDDLE	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	63	651	4,861	5,512	88.19%
Albert Einstein MS	639	5,136	52,984	58,120	91.16%
Alice Birney Waldorf-Inspired K-8	116	816	9,528	10,344	92.11%
California MS	768	7,000	62,727	69,727	89.96%
Capital City School	180	4,388	9,402	13,790	68.18%
Fern Bacon MS	677	6,465	54,358	60,823	89.37%
Genevieve Didion K-8	98	445	8,450	8,895	95.00%
Home/Hospital	33	0	678.50	678.50	100.00%
John H. Still K-8	236	2,374	18,520	20,894	88.64%
John Morse Therapeutic Center	16	270	1,138	1,408	80.82%
Kit Carson 7-12	366	4,154	28,382	32,536	87.23%
Leonardo da Vinci K - 8 School	134	801	11,150	11,951	93.30%
Martin Luther King Jr K-8	48	453	4,025	4,478	89.88%
Rosa Parks K-8 School	432	5,274	33,411	38,685	86.37%
Sam Brannan MS	326	3,532	25,268	28,800	87.74%
School of Engineering and Science	219	1,801	17,925	19,726	90.87%
Success Academy K-8	10	116	357	473	75.48%
Sutter MS	1,090	6,263	90,667	96,930	93.54%
Will C Wood MS	681	6,177	53,774	59,951	89.70%
TOTAL	**6,132**	**56,116**	**487,606**	**543,722**	**89.68%**

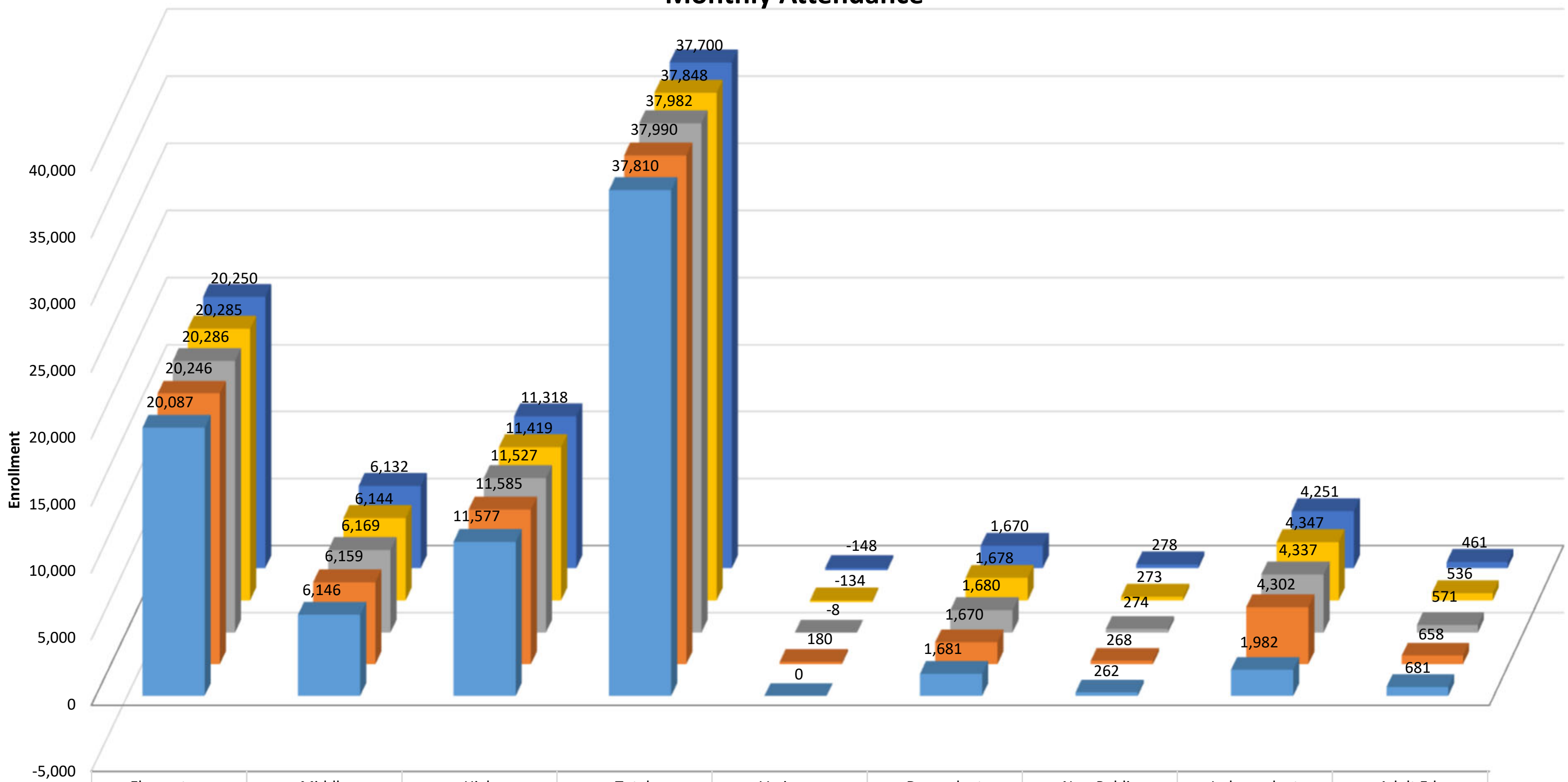
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 28, 2022
CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	165	4,804	10,806	15,610	69.22%
Arthur A. Benjamin Health Prof	209	2,593	15,428	18,021	85.61%
C K McClatchy HS	2,319	26,699	177,597	204,296	86.93%
Capital City School	419	6,348	30,160	36,508	82.61%
Hiram W Johnson HS	1,824	24,894	135,760	160,654	84.50%
Home/Hospital	58	0	1,732.25	1,732.25	100.00%
John F Kennedy HS	1,963	20,528	153,569	174,097	88.21%
Kit Carson 7-12	204	1,319	17,158	18,477	92.86%
Luther Burbank HS	1,591	21,168	119,881	141,049	84.99%
Rosemont HS	1,420	16,085	112,816	128,901	87.52%
School of Engineering and Science	317	2,539	25,706	28,245	91.01%
West Campus HS	829	3,215	70,723	73,938	95.65%
TOTAL	**11,318**	**130,192**	**871,336**	**1,001,528**	**87.00%**

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
TOTAL ALL SCHOOLS	**37,700**	**382,483**	**2,952,153**	**3,335,291**	**88.51%**

	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%**
Month 04	273	37,848	33,988	90.70%	**-0.31%**
Month 05	278	37,700	33,134	88.51%	**-2.19%**

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	20,286	6,169	11,527	37,982	-8	1,680	274	4,337	571
Month 4 12/17/2021	20,285	6,144	11,419	37,848	-134	1,678	273	4,347	536
Month 5 1/28/2022	20,250	6,132	11,318	37,700	-148	1,670	278	4,251	461