



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, March 5, 2020

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2019/20-19

Allotted Time

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

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

3.0 CLOSED SESSION

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:

- a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (One Potential Case)
- b) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)

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

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

3.4 Education Code 54957 – Public Employee Appointment
a) Chief Information Officer

3.5 Education Code 35146 – The Board will hear staff recommendation on the following student expulsion(s):
a) Expulsion #8, 2019-20

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

4.1 The Pledge of Allegiance

4.2 Broadcast Statement (Student Member Ang-Olson)

4.3 Stellar Student Recognition: Students from Luther Burbank High School working on the SCOE Youth Initiative (Action Civics)/Census 2020
• Presentation of Certificate by Member Vang

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

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

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

30 minutes

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

8.0 COMMUNICATIONS

6:45 p.m. 8.1 Employee Organization Reports:

Information
3 minutes each

- SCTA
- SEIU
- TCS
- Teamsters
- UPE

7:00 p.m. 8.2 District Parent Advisory Committees:

Information
3 minutes each

- Community Advisory Committee

- *District English Learner Advisory Committee*
- *Local Control Accountability Plan/Parent Advisory Committee*

7:09 p.m.	8.3	<i>Superintendent’s Report (Jorge A. Aguilar)</i>	Information 5 minutes
7:14 p.m.	8.4	<i>President’s Report (Jessie Ryan)</i>	Information 5 minutes
7:19 p.m.	8.5	<i>Student Member Report (Olivia Ang-Olson)</i>	Information 5 minutes
7:24 p.m.	8.6	<i>Information Sharing By Board Members</i>	Information 10 minutes

9.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

7:34 p.m.	9.1	<i>Approve Grades 6 – 12 Science Instructional Materials Adoption (Christine Baeta, Matt Turkie, and Aaron Pecho)</i>	Action 10 minute presentation 10 minute discussion
7:54 p.m.	9.2	<i>Independent Audit Report for the Fiscal Year ended June 30, 2019, Submitted by Crowe LLP (Rose Ramos)</i>	Information 10 minute presentation 20 minute discussion

8:24 p.m. **10.0 CONSENT AGENDA** **2 minutes**
Generally routine items are approved by one motion without discussion. The Superintendent or a Board member may request an item be pulled from the consent agenda and voted upon separately.

10.1 Items Subject or Not Subject to Closed Session:

- 10.1a Approve Personnel Transactions (Cancy McArn)*
- 10.1b Approve Changes to Existing Council of Occupational Education (COE) Program for Accreditation Compliance (Susan Gilmore and Christine Baeta)*
- 10.1c Approve Sutter Middle School Field Trip to Washington, D. C. and New York, New York from April 3 through April 8, 2020 (Chad Sweitzer and Christine Baeta)*
- 10.1d Approve Minutes of the February 20, 2020, Board of Education Meeting (Jorge A. Aguilar)*
- 10.1e Approve Staff Recommendation for Expulsion #8, 2019-20, as Determined by the Board (Stephan Brown)*

10.1f *Approve Resolution No. 3126: Resolution Regarding Board Stipends
(Jessie Ryan)*

10.1g *Approve School of Engineering and Sciences Field Trip to Reno, NV from
March 13 through March 15, 2020 (Chad Sweitzer and Christine Baeta)*

8:26 p.m. **11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS** **Receive Information**

11.1 *Business and Financial Information:*

- *Enrollment and Attendance Report for Month 5 Ending
January 24, 2020 (Rose F. Ramos)*

8:28 p.m. **12.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ *March 19, 2020 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center,
5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *April 2, 2020, 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735
47th Avenue, Community Room, Regular Workshop Meeting*

8:30 p.m. **13.0 ADJOURNMENT**

NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least 48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)] Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to an open session item are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

Meeting Date: March 5, 2020

Subject: Approve Grades 6 – 12 Science Instructional Materials Adoption

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

Division: Academic Office, Curriculum and Instruction

Recommendation: Approve recommendations to adopt science instructional materials/textbooks for grades 6-12. The materials recommended include:

- Grades 6-8th: Amplify Science (Amplify Education)
- Grades 9-12th: Various Titles (STEMScopes and Pearson)
 - HS Biology/Earth Science: The Living Earth (STEMScopes)
 - HS Chemistry/ Earth Science: Experience Chemistry (Pearson)
 - HS Physics/Earth Science: Physics in the Universe (STEMScopes)

Background/Rationale: In the spring of 2019, an Instructional Materials Committee was convened to review and recommend Science textbooks/instructional materials for Board approval. The pilot and review of instructional materials concluded in February 2020. 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. The textbooks were on display for eight weeks at the district office and were also available online 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 6-12 instructional materials for Science is \$6,000,000. The source of funding is the Local Control Funding Formula (LCFF).

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

Documents Attached:

1. Executive Summary
2. CA NGSS TIME (Toolkit for Instructional Materials Evaluation) Overview
3. Science curriculum materials preview announcement

Estimated Time of Presentation: 15 minutes

Submitted by: Christine Baeta, Chief Academic Officer
Matt Turkie, Assistant Superintendent of Curriculum
and Instruction and Aaron Pecho, Science
Coordinator

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Curriculum and Instruction

Approve 6-12 Science Instructional Materials Adoption

March 5, 2020



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 new CA Science Framework which guides curriculum and instruction to support LEAs in implementing the new 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 6-8 and two additional series for grades 9-12. Implementation of the materials will be effective beginning with the 2020-2021 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.

Board of Education Executive Summary

Curriculum and Instruction

Approve 6-12 Science Instructional Materials Adoption

March 5, 2020



III. Budget:

The budget that supports the adoption of 6-12 instructional materials for Science is \$6,000,000. The source of funding is the Local Control Funding Formula (LCFF).

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. 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, and examination of student work. 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 convening an instructional materials review committee of primarily teachers, piloting two sets of materials over eight weeks each (sixteen weeks total) in grades 6, 7-8 and 9-12 which included gathering feedback from students, and stakeholder outreach through e-connect, social media outreach and parent/community stakeholder groups, a materials display for public review and feedback, and online access to the materials through our SCUSD website.

Instructional Materials Committee

In May 2018, the district and adoption steering committee worked together to form an instructional materials adoption committee. Over the spring 2019 and summer 2019, 59 teachers spanning grades 6-12, including Special Education and Gifted and Talented Education (GATE) met to screen science curricular materials for adoption. Each grade band/content area's committee recommended 2 curricula to pilot in the 2019-2020 school year. 85 teachers spanning grades 6-12 participated in our pilot of instructional materials. The committee's work was guided by the 2018 Toolkit for NGSS Instructional Materials Evaluation (NGSS TIME)

Board of Education Executive Summary

Curriculum and Instruction

Approve 6-12 Science Instructional Materials Adoption
March 5, 2020



authored and developed across the California Science Project, K12 Alliance and 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 5 programs in each grade level/ content area 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/ content area, the reviewing teachers narrowed the choices from five to two for each grade level span/content area. The following programs were identified for pilot in the fall/winter of 2020:

Grade 6: Green Ninja and Amplify Science (6)

Grade 7-8: Activate Learning/IQWST and Amplify Science (7-8)

Biology w/ Earth Science:

- Houghton Mifflin Harcourt Science Dimensions
- STEMScopes "The Living Earth"

Chemistry w/ Earth:

- Houghton Mifflin Harcourt Science Dimensions
- Pearson's Experience Chemistry

Physics w/ Earth:

- Houghton Mifflin Harcourt Science Dimensions
- STEMScopes "Physics in the Universe"

Instructional Materials Pilots

Selected materials were piloted for eight weeks each across the fall and into the winter of this school year. There were 27 6th grade piloting teachers across the district in 24 elementary schools. There were 24 7-8th piloting teachers across grades in eight middle schools. There were 25 9-12 teachers across the district in eight high schools. Piloting teachers taught, evaluated, debriefed, and analyzed each set of materials across 5 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 Outreach to Stakeholders

To afford a wider range of teachers, school leaders, parents, students, and community members the opportunity to review materials, the district displayed the top two sets of instructional materials selected by the committee at the Serna Center. On-line access to instructional materials were provided through our website and began in November. A physical review of instructional materials took place over eight weeks (Jan - Feb). 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

Board of Education Executive Summary

Curriculum and Instruction

Approve 6-12 Science Instructional Materials Adoption
March 5, 2020



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	Student Votes	Community Feedback
6th Grade - Amplify Science 6 (Amplify Education)	10/10 (100%)	316/512 (62%)	Amplify - 3/3 (100%)
7/8th Grade - Amplify Science 7-8 (Amplify Education)	15/15 (100%)	1084/1477 (73%)	IQWST - 1/5 (20%) Amplify - 2/5 (40%) Either - 1/5 (20%) Neither - 1/5 (20%)
Biology w/ Earth Science: STEMScopes "The Living Earth" (Accelerate Education)	10/11 (91%)	290/393 (74%)	HMH - 2/4 (50%) Either - 1/4 (25%) Neither - 1/4 (25%)
Chemistry w/ Earth Science: Experience Chemistry (Pearson)	6/6 (100%)	162/180 (90%)	Pearson - 1/5 (20%) Either - 2/5 (40%) Neither - 2/5 (40%)
Physics w/ Earth Science: STEMScopes "Physics in the Universe (Accelerate Education)	8/9 (89%)	87/153 (57%)	Either - 1/2 (50%) Neither - 1/2 (50%)

A summary of the strengths and challenges/limitations of each program are outlined below:

¹ Pilot teacher votes include the teachers that were present or had weighed in regarding the decision at our final debrief meeting.

Board of Education Executive Summary

Curriculum and Instruction

Approve 6-12 Science Instructional Materials Adoption

March 5, 2020



Program	Strengths	Challenges/ Limitations
Amplify Science (6-8th)	<ul style="list-style-type: none"> ● 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 ● Automatic differentiation (grouping) based on student data ● Incorporates 21st century skills ● Strong cross-content connections (ELA/Math) 	<ul style="list-style-type: none"> ● Best suited for instruction that relies primarily using technology ● 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.
STEMScopes (Physics/ Earth and Biology/ Earth)	<ul style="list-style-type: none"> ● Storyline developed in spirit of the CA NGSS Framework. ● Lessons are presented using the 5E instructional model - a familiar model that has roots in our district's professional learning structures. ● Materials include support for all learners. ● Materials include various forms of assessments and item banks for CAST preparation. ● Materials include opportunities for students to engage in rich hands on learning as well as technology based learning. 	<ul style="list-style-type: none"> ● Piloting teachers felt that they might need support in adapting, extending and supplementing lessons (incl. additional practice, assessment items, hands on labs, etc.). ● (Physics in the Universe) - Piloting teachers and students reflected on support needs for mathematical applications. ● (The Living Earth) - Piloting teachers reflected on weak phenomena connections and the need for support to strengthen or swap out phenomena based experiences.
Pearson - Experience Chemistry (Chemistry/ Earth)	<ul style="list-style-type: none"> ● Phenomena based experiences were revisited after each lesson giving students a chance to revisit and track their learning. ● Assessment items were focused 	<ul style="list-style-type: none"> ● Teachers expressed more need and opportunities for practice. ● Piloting teachers reflected on weak phenomena connections and the need for support to

Board of Education Executive Summary

Curriculum and Instruction

Approve 6-12 Science Instructional Materials Adoption
March 5, 2020



	<p>on application and problem solving vs. memorization of facts.</p> <ul style="list-style-type: none">• Laboratory experiences have differentiated options which allows teachers to make instructional decisions about how much structure to provide students as their skills improve (i.e. giving students a procedure vs. having students write their own procedure).	<p>strengthen or swap out phenomena based experiences.</p>
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VII. Lessons Learned/Next Steps:

As instructional materials become more technology based/rich, the district will need to reassess its plans for building a stronger technology infrastructure.

Next steps in the district's implementation of the adopted instructional materials include, but are not limited to the following:

- It is acknowledged that Amplify Science 6-8 has technology needs associated with it, and as such we have included additional technology resources to school sites (elementary, K-8, middle schools) in the adoption budget.
- 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.
- Develop and provide workshops for parents/guardians on effective use of the adopted instructional materials.

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.*

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

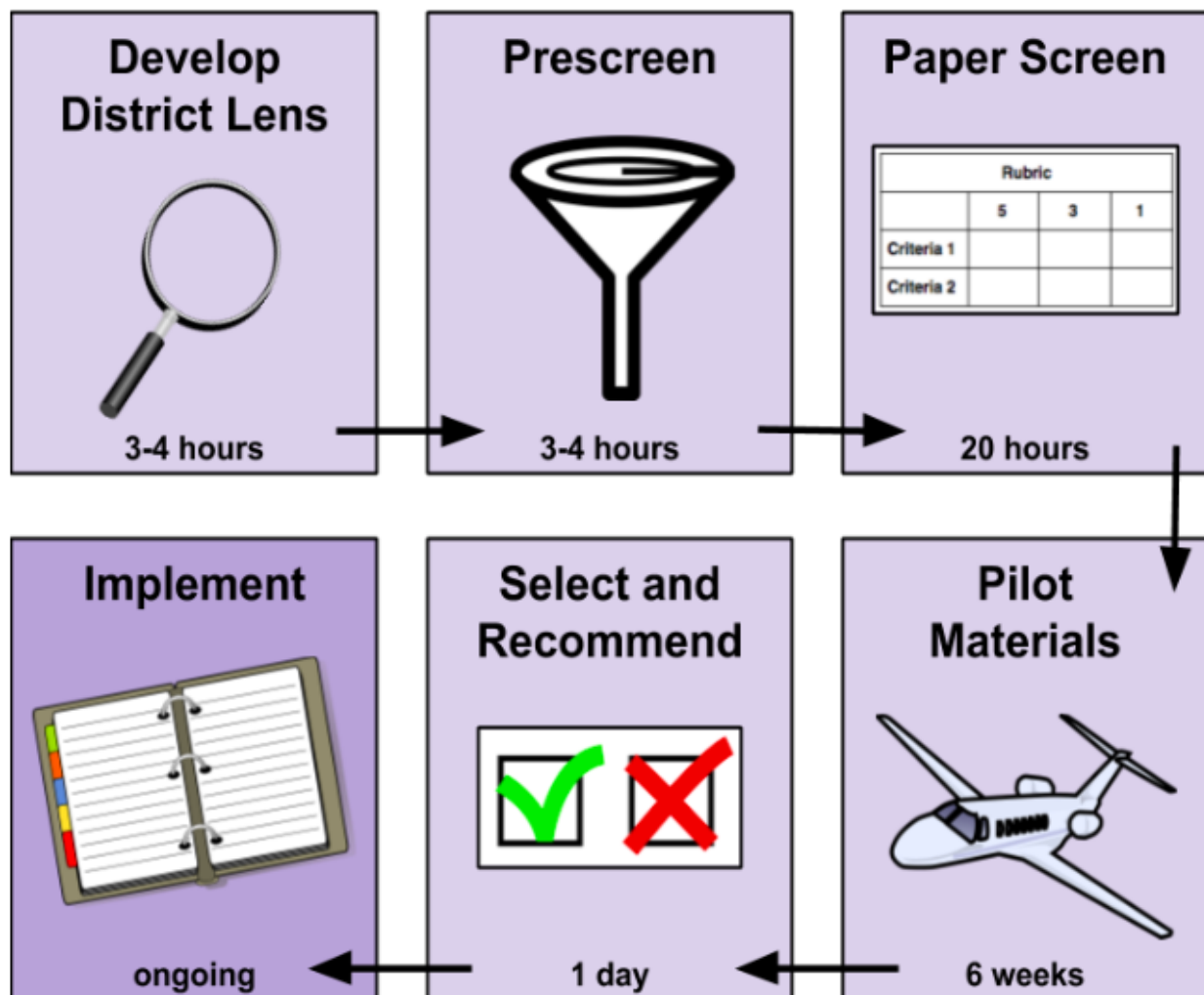
The Select and Recommend process provides a decision-making framework to support the adoption committee in coming to consensus about the instructional materials to be adopted. Evidence and data from sections 1–4 is used as support for selections.

Section 6: Implement. Time: Length of adoption

The Implement section provides tools to support planning and monitoring the ongoing implementation of adopted instructional materials.

The following graphics represent the six sections of the *CA NGSS TIME*.

Figure 1.4. Six Sections of the *CA NGSS TIME*



Things to consider before starting the adoption process

- Establish adoption timeline
- Determine who will be involved in each step of the adoption process
- Set dates and times for *CA NGSS TIME* meetings
- Establish platform (e.g., Google Docs, Dropbox) to house relevant resources (e.g., *CA Science Framework*, *CA NGSS TIME*, district data, completed charts, meeting notes)
- Determine how the committee chair/facilitator will collect and archive all completed tools

SCIENCE CURRICULUM FEEDBACK Needed!



“WE WANT YOU!”

▶ **REVIEW HARD COPY MATERIALS UPSTAIRS IN THE FOYER NEAR THE ELEVATOR.**

OR

▶ **REVIEW DIGITAL MATERIALS ONLINE @**
[WWW.SCUSD.EDU/SCIENCE](http://www.scusd.edu/science)

DEADLINE FOR REVIEW:
FEBRUARY 3RD, 2020



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

Meeting Date: March 5, 2020

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2019,
Submitted by Crowe LLP

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

Division: Business Services

Recommendation: Receive the Independent Audit Report for the Fiscal Year Ended June 30, 2019, submitted by Crowe LLP.

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

Crowe LLP has completed the audit for the 2018-19 fiscal year. State law requires that the Board of Education review the annual audit report. These reports are filed with the County Superintendent, State Department of Education and the State Controller's Office.

Financial Considerations: Contract for audit services - \$74,000.

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

Documents Attached:

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2019, Submitted by Crowe LLP

<p>Estimated Time: 5 Minutes Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2019

Submitted by Crowe LLP

March 5, 2020



I. OVERVIEW/HISTORY

Per Education Code section 41020, each year districts are required to conduct an annual audit of funds under the jurisdiction of the Governing Board by January 31.

The District requested an extension due to the District's audit firm, Crowe LLP, requiring additional time to complete the 2018-19 audit report following the issuance of the State Audit report released on December 10, 2019. The Sacramento County Office of Education requested the audit deadline extension of the 2018-19 audit on behalf of the District to February 18, 2020 which was submitted by Crowe LLP.

The firm of Crowe LLP audited the financial statements of the district for the year ended June 30, 2019. The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation and internal controls.

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

Staff and Crowe LLP will present the 2018-19 audit report at tonight's March 5th Board Meeting.

II. DRIVING GOVERNANCE:

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

III. BUDGET:

The cost of the annual audit for the year ending June 30, 2019 was \$74,000. This is a General Fund expenditure.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2019

Submitted by Crowe LLP

March 5, 2020



IV. GOALS, OBJECTIVES AND MEASURES:

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

V. MAJOR INITIATIVES:

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

VI. RESULTS:

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

VII. LESSONS LEARNED/NEXT STEPS:

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2019

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2019

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Emphasis of Matter - Management's Plan

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 15 and the Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, the Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability and Related Ratios, the Schedule of the District's Contributions - OPEB, the Schedule of Money-Weighted Rate of Return on OPEB Plan Investments, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 64 to 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

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

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2020 on our consideration of Sacramento City Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sacramento City Unified School District's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Sacramento, California
February 18, 2020

Management’s Discussion and Analysis

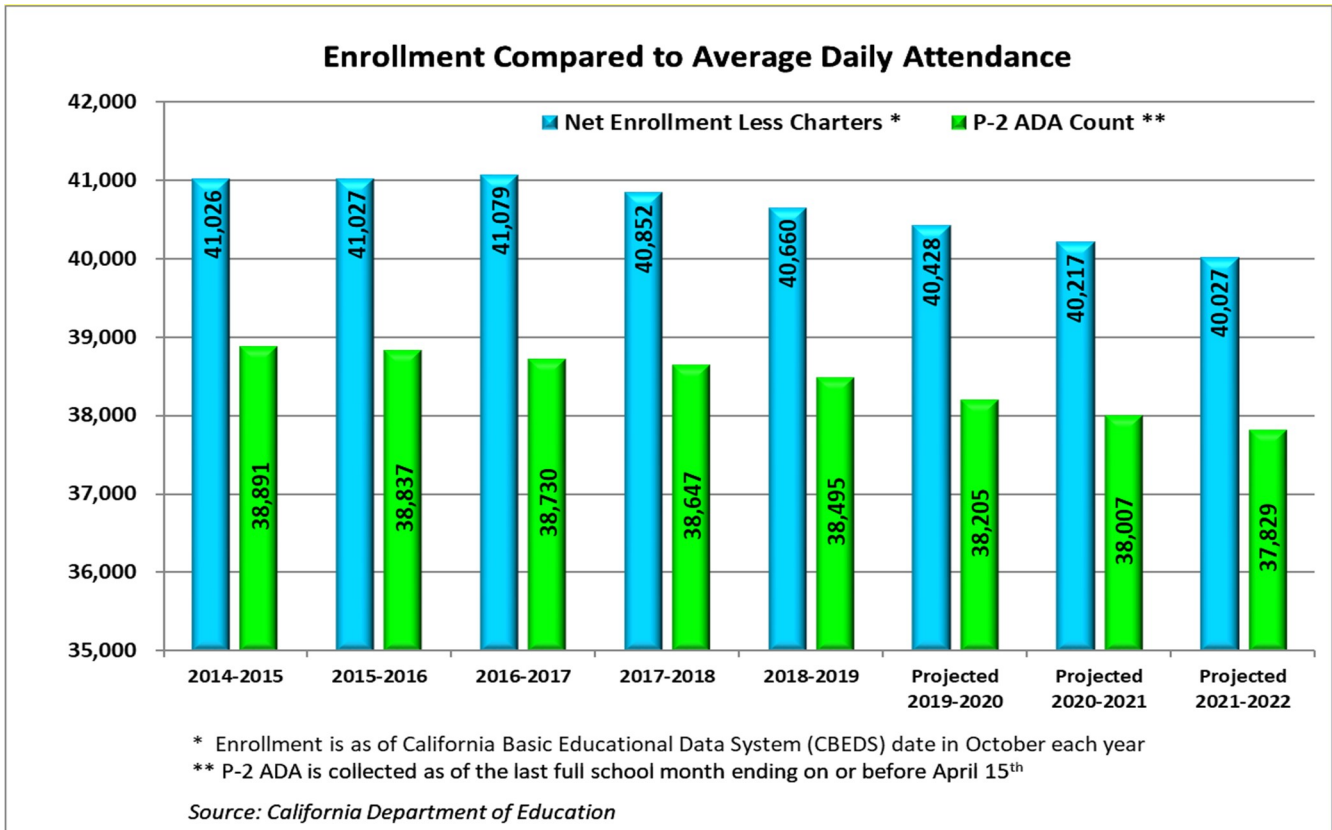
The Management’s Discussion and Analysis (MD&A) Section of the audit report is District management’s overall view of the District’s financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by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

District Overview

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

For fiscal year 2018-2019, the District operated 42 elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two special education centers, two adult education centers, 17 charter schools (including five dependent charter schools) and 42 children’s centers/preschools serving infants through age 12.

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



Governance

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

Strategic Plan and Guiding Principle

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

The District's Mission:

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

The District's Vision:

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

The District's Core Values:

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

The District's Goals:

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

Strategic Plan and Guiding Principle (Continued)

- **Operational Excellence:** Be a service-focused organization. Consistently serve students, families, staff and community with efficient and effective programs, practices, policies and procedures at every point of contact across the district.

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

Overview of the Financial Statements

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

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

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

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

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

These two financial statements start on page 16.

The remaining statements are fund financial statements that report on the District's operations in more detail than the district-wide statements. These statements begin on page 18.

The statements are followed by a section of required supplementary information and supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

District-wide Financial Condition

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

District-wide Financial Condition (Continued)

Comparative financial information as of June 30 from the Statement of Net Position is summarized in the following table:

	June 30, 2019	June 30, 2018	Variance	% Difference
Capital Assets	\$600,730,370	\$561,290,674	\$39,439,696	7%
Other Assets	\$310,512,830	\$357,920,926	(\$47,408,096)	-13%
Total Assets	\$911,243,200	\$919,211,600	(\$7,968,400)	-1%
Deferred Outflows of Resources	\$207,918,514	\$207,599,670	\$318,844	0%
Current and Other Liabilities	\$71,284,242	\$62,234,975	\$9,049,267	15%
Long-Term Liabilities	\$1,608,818,718	\$1,804,562,829	(\$195,744,111)	-11%
Total Liabilities	\$1,680,102,960	\$1,866,797,804	(\$186,694,844)	-10%
Deferred Inflows of Resources	\$297,434,156	\$122,130,142	\$175,304,014	144%
Net Investment in Capital Assets (net of related debt)	\$101,653,692	\$98,731,558	\$2,922,134	3%
Restricted Net Position	\$110,686,852	\$104,507,628	\$6,179,224	6%
Unrestricted Net Position	(\$1,070,715,946)	(\$1,065,355,862)	(\$5,360,084)	-1%
Total Net Position	(\$858,375,402)	(\$862,116,676)	\$3,741,274	0%

At the end of fiscal year 2018-2019, the District had a total value of \$1,189,860,150 in capital assets. Capital assets include land, buildings, site improvements, equipment and work in progress. Total accumulated depreciation amounted to \$589,129,780. Net capital assets totaled \$600,730,370, an increase of \$39,439,696 from prior year. This is a result of capital projects being completed through Measures Q and R General Obligation Bonds.

Other assets include cash, investments, receivables, prepaid expenses and stores inventory. A decrease in other assets of \$47,408,096 is mostly a result of less cash with fiscal agent for the Building Fund as compared with the prior year. The Building Fund cash accounts are used to fund the District's capital asset improvements (i.e. Measures Q and R General Obligations Bonds).

District-wide Financial Condition (Continued)

Current and other liabilities include accounts payable, unpaid self-insurance claims and unearned revenue. An increase in current and other liabilities of \$9,049,267 is a result of more accounts payable and unearned revenue than the prior year.

The District ended the year with a total of \$1,680,102,960 in outstanding obligations. The decrease in total liabilities of \$186,694,844 is mainly attributed to a reduction in the net Other Post Employment Benefit (OPEB) liability as valued in the latest GASB Statement No. 75 actuarial report. The updated OPEB valuation included differences between expected and actual experience and changes in assumptions that also contributed to the increases in Deferred Inflows of Resources of \$175,304,014.

District-wide Financial Condition (Continued)

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

	June 30, 2019	June 30, 2018	Variance	% Difference
Expenses				
Governmental Activities:				
Instruction	\$419,527,389	\$388,798,354	\$30,729,035	8%
Instruction-Related Services	\$81,354,730	\$76,868,127	\$4,486,603	6%
Pupil Services	\$79,300,531	\$71,048,536	\$8,251,995	12%
General Administration	\$28,744,402	\$26,551,336	\$2,193,066	8%
Plant Services	\$55,258,398	\$51,394,540	\$3,863,858	8%
Interest on Long-Term Debt	\$23,707,226	\$25,215,611	(\$1,508,385)	-6%
All Other Expenses and Outgo	\$4,878,550	\$4,315,084	\$563,466	13%
Total Governmental Activities Expenses	\$692,771,226	\$644,191,588	\$48,579,638	8%

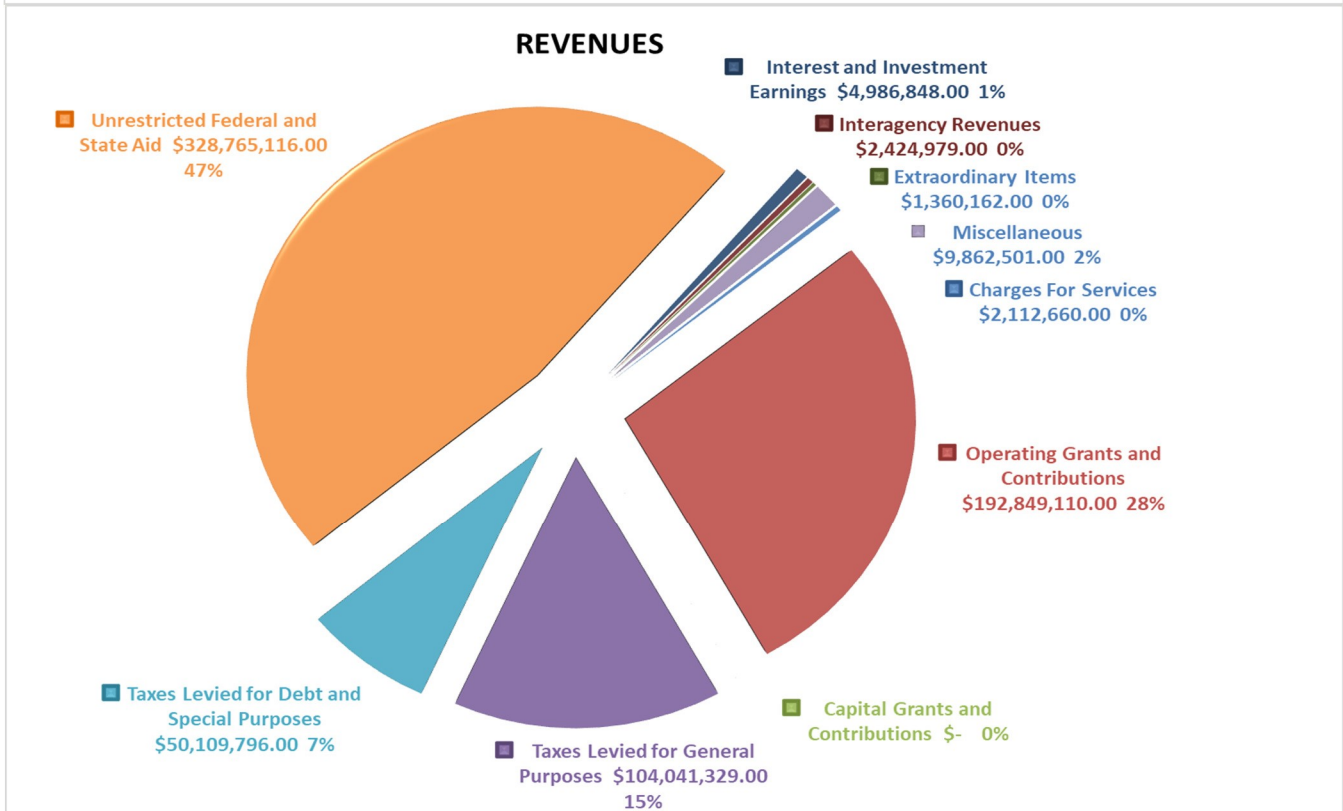
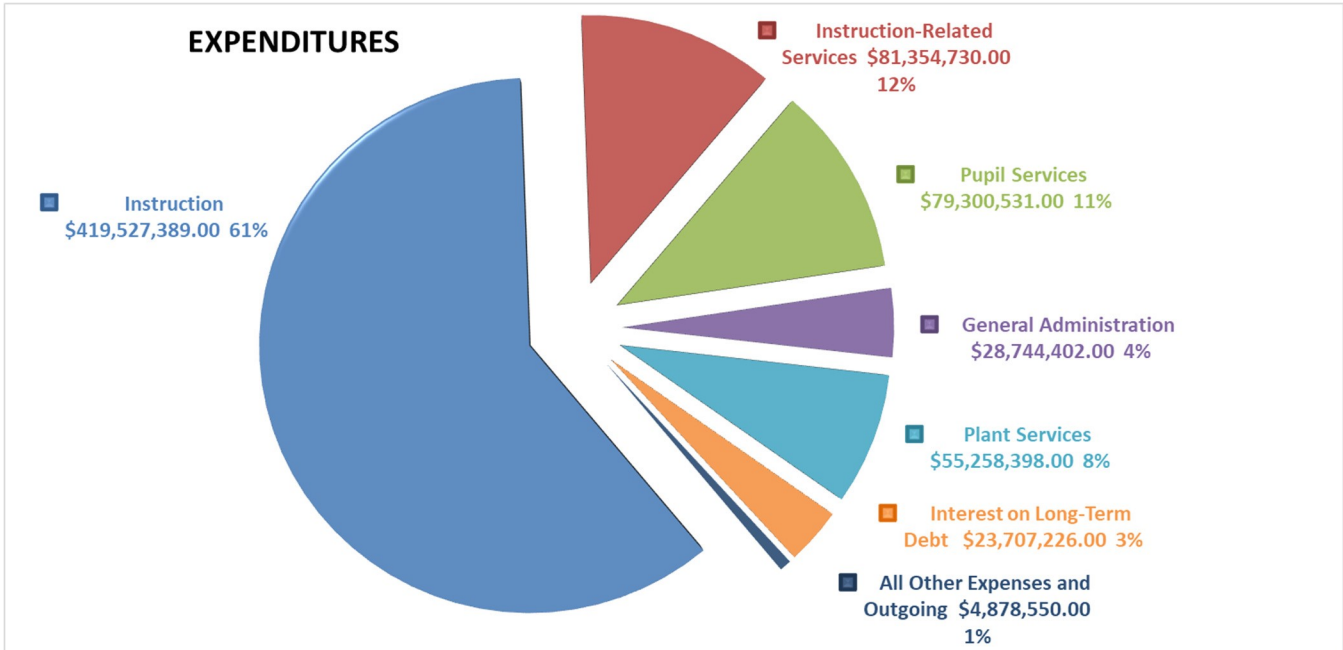
Revenues				
Charges For Services	\$2,112,660	\$2,411,462	(\$298,802)	-12%
Operating Grants and Contributions	\$192,849,110	\$166,767,073	\$26,082,037	16%
Capital Grants and Contributions	\$0	\$0	\$0	0%
Taxes Levied for General Purposes	\$104,041,329	\$96,758,032	\$7,283,297	8%
Taxes Levied for Debt and Special Purposes	\$50,109,796	\$48,256,354	\$1,853,442	4%
Unrestricted Federal and State Aid	\$328,765,116	\$307,580,250	\$21,184,866	7%
Interest and Investment Earnings	\$4,986,848	\$4,002,787	\$984,061	25%
Interagency Revenues	\$2,424,979	\$2,293,767	\$131,212	6%
Proceeds from the Sale of Capital Assets	\$1,360,162	\$1,700,000	(\$339,838)	-20%
Miscellaneous	\$9,862,501	\$11,149,519	(\$1,287,018)	-12%
Total Revenues	\$696,512,501	\$640,919,244	\$55,593,257	9%

Change in Net Position	\$3,741,275	(\$3,272,344)	\$7,013,619	214%
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District-wide Financial Condition (Continued)

The District overall experienced a \$3,741,275 increase in net position. This was an increase from the prior year of \$7,013,619. Total revenues increased 9%, or \$55,593,257, as compared to 2017-2018, while total expenditures increased by 8%, or \$48,579,638.

This year's increases in Instruction and Pupil Services can be attributed to increases in salaries and related pension benefits, and equipment and food increases.



Fund Financial Statements

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

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

The District has three kinds of funds:

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

General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1. Over the course of the year, the District's budget is revised several times to account for revised and new categorical funding appropriations and related expenditures, and to update budgets for prior year carryover amounts. The budget may also be revised to reflect mid-year changes to the State Budget which affect district funding. Additionally, the District is required to prepare expenditure reports and must include multi-year projections at least twice a year. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2019:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$526,385,177	\$565,763,661	\$549,828,423
Total Expenditures	\$563,668,431	\$591,608,153	\$553,491,115
Total Other Financing Sources/(Uses)	\$1,332,796	\$1,079,125	\$3,491,286

The net revenue increase between Adopted and Year End Budget was \$39,378,484, due to current year budgets for categorical funds, which are budgeted as grant award documents are received. Also, the budgets for prior year unspent restricted and unrestricted program funds (carryover) are appropriated mid-year. In addition, the Adopted Budget did not include one-time funds such as \$22,662,875 in increased pension payments made on behalf of the District by the State. The revised legislation was enacted in June 2019.

The net increase to the total expenditure budget between Adopted and Year End Budget was \$27,939,722, due to revisions to set up expenditures related to the one-time funds described above and the categorical program funds, which are budgeted after July 1 as grant award documents are received and school site plans are approved.

Actual revenues were \$15,935,238, or 2.8%, below Year End Budget, due primarily to unspent and unearned categorical revenue and one-time revenues that carryover to 2019-2020. Actual expenditures were \$38,117,038, or 6.4%, below Year End Budget, due to timing of grants received in the later part of the year, unspent categorical revenue and unspent school site program funds.

The following table summarizes the General Fund operational fund financial statements for the year ended June 30, 2019:

Total Revenues	\$549,828,423
Total Expenditures	\$553,491,115
Total Other Financing Sources/ (Uses)	\$3,491,286
Net Change	(\$171,406)

District Reserves and Net Ending Balance

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

The District also has the option of committing or assigning the ending balance. Committing funds requires the Board of Education to designate the funds for any purpose by a majority vote at a Board meeting. Once the funds are committed, the amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraints for the committed funds. The Board has not taken any action in 2018-2019 to commit funds. Assigned ending balances are constrained by the District's intent but are neither restricted nor committed. An example of assignment is designating the ending balance to be used for a future textbook adoption.

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

Ending Fund Balances	June 30, 2019	June 30, 2018	Difference
Fund 01 General	\$70,329,345	\$70,500,751	(\$171,406)
Fund 09 Charter Schools	\$3,854,437	\$3,364,988	\$489,449
Fund 11 Adult Education	\$77,992	\$0	\$77,992
Fund 12 Child Development	\$15,636	\$16,296	(\$660)
Fund 13 Cafeteria	\$12,582,507	\$11,206,788	\$1,375,719
Fund 14 Deferred Maintenance	\$0	\$0	\$0
Fund 21 Building	\$95,280,449	\$147,183,197	(\$51,902,748)
Fund 25 Developer Fees	\$16,104,357	\$14,663,941	\$1,440,416
Fund 49 Community Facilities	\$1,991,387	\$3,504,915	(\$1,513,528)
Fund 51 Bond Interest and Redemption	\$31,953,446	\$39,273,247	(\$7,319,801)
Fund 67 Self Insurance	\$12,448,490	\$11,630,221	\$818,269

Capital Projects

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

Total Expenditures for Fiscal Year Ended June 30, 2019

<u>Measure Q</u>		<u>\$46,172,789</u>
• Program Management Expenditures	\$ 1,061,884	
• Completed Project Expenditures:		
▪ Core Academic Renovation	128,200	
▪ District Wide Fire & Irrigation Improvements	838,152	
▪ Modernization, Repair & Upgrades	7,503,787	
▪ Program Enhancements	87,422	
▪ Technology Upgrades	2,775,709	
• In Progress Project Expenditures:		
▪ Core Academic Renovation	20,256,530	
▪ District Wide Fire & Irrigation Improvements	45,139	
▪ Modernization, Repair & Upgrades	12,470,154	
▪ Resource and Energy Conservation Improvement Projects	55,338	
▪ Technology Upgrades	950,474	
<u>Measure R</u>		<u>\$12,387,225</u>
• Program Management Expenditures	\$ 307,079	
• In Progress Project Expenditures:		
▪ Athletics: Fields, Gyms, Locker Rooms	115,087	
▪ Nutrition Services Center	11,965,059	

Summary of Future Projects as of June 30, 2019

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q</u>		<u>\$77,100,000</u>
2019-2021	Core Academic Renovation	\$28,125,232
2019-2021	Modernization, Repair & Upgrade Projects	46,974,768
2019-2021	Resource & Energy Conservation Improvement Projects	2,000,000
<u>Measure R</u>		<u>\$ 30,900,000</u>
2019-2021	Nutrition Services Center	30,900,000

District Indebtedness

As of June 30, 2019, the District has incurred \$1,608,818,718 in long-term liabilities. Of this amount, \$482,724,672 are General Obligation Bonds and Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002 and 2012, and \$63,120,000 is Lease Revenue Bonds, backed by Developer Fees and Mello-Roos Community Facilities funds.

Nearly 64% of the long-term liabilities is related to the investment in employees' post-retirement. The District continues to provide lifetime health benefits to eligible retirees. While the recognized net OPEB liability decreased to \$526,175,712, the pension liability increased by \$29,854,000 to \$497,997,000.

Financial Outlook

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

The District's 2019-2020 first interim multi-year projections indicate that the District will be able to meet its financial obligations for the current and subsequent year but may not be able to meet its financial obligations during the second subsequent year 2021-2022 unless an ongoing \$27 million solution materializes. The District projects having a positive cash balance through October 2021 but will have major cash challenges starting in November 2021. Further discussion is included in Footnote 13.

The District is working with the Sacramento County Office of Education and assigned fiscal advisor to achieve fiscal stability and continues to evaluate all opportunities, including reducing salaries and benefits expenditures, for an improved future financial outlook.

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 263,373,978
Receivables	46,385,520
Prepaid expenses	32,579
Stores inventory	720,753
Non-depreciable capital assets (Note 4)	98,264,916
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>502,465,454</u>
Total assets	<u>911,243,200</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	172,835,413
Deferred outflows of resources - OPEB (Note 10)	32,997,866
Deferred loss on refunding of debt	<u>2,085,235</u>
Total deferred outflows of resources	<u>207,918,514</u>
LIABILITIES	
Accounts payable	59,295,851
Unpaid claims and claim adjustment expenses (Note 5)	446,188
Unearned revenue	11,542,203
Long-term liabilities (Note 6):	
Due within one year	39,558,780
Due after one year	<u>1,569,259,938</u>
Total liabilities	<u>1,680,102,960</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - OPEB (Note 10)	256,409,156
Deferred inflows of resources - pensions (Notes 8 and 9)	<u>41,025,000</u>
Total deferred inflows of resources	<u>297,434,156</u>
NET POSITION	
Net investment in capital assets	101,653,692
Restricted:	
Legally restricted programs	25,726,082
Capital projects	53,007,324
Debt service	31,953,446
Unrestricted	<u>(1,070,715,946)</u>
Total net position	<u>\$ (858,375,402)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 419,527,389	\$ 1,010,865	\$ 111,121,881	\$ -	\$ (307,394,643)
Instruction-related services:					
Supervision and administration	37,565,280	35,098	20,518,460	-	(17,011,722)
Library, media and technology	2,847,316	183	692,544	-	(2,154,589)
School site administration	40,942,134	2,363	5,330,261	-	(35,609,510)
Pupil services:					
Home-to-school transportation	13,457,061	12,874	1,141,344	-	(12,302,843)
Food services	25,749,086	901,138	28,613,568	-	3,765,620
All other pupil services	40,094,384	2,100	17,080,254	-	(23,012,030)
General administration:					
Centralized data processing	4,118,665	451	100,842	-	(4,017,372)
All other general administration	24,625,737	29,329	4,445,612	-	(20,150,796)
Plant service	55,258,398	116,212	3,595,948	-	(51,546,238)
Ancillary services	3,524,605	79	181,916	-	(3,342,610)
Community services	481,598	-	11,269	-	(470,329)
Enterprise activities	68,114	-	-	-	(68,114)
Other outgo	804,233	1,968	15,211	-	(787,054)
Interest on long-term liabilities	23,707,226	-	-	-	(23,707,226)
Total governmental activities	<u>\$ 692,771,226</u>	<u>\$ 2,112,660</u>	<u>\$ 192,849,110</u>	<u>\$ -</u>	<u>(497,809,456)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					104,041,329
Taxes levied for debt service					45,363,682
Taxes levied for other specific purposes					4,746,114
Federal and state aid not restricted to specific purposes					328,765,116
Interest and investment earnings					4,986,848
Interagency revenues					2,424,979
Miscellaneous					9,862,501
Proceeds from the sale of land/building					<u>1,360,162</u>
Total general revenues					<u>501,550,731</u>
Change in net position					3,741,275
Net position, July 1, 2018					<u>(862,116,677)</u>
Net position, June 30, 2019					<u>\$ (858,375,402)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019

	General Fund	Building Fund	Bond Interest and Redemption Funds	All Non-Major Funds	Total Governmental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 74,722,121	\$ 40,423,636	\$ 46,146,770	\$ 29,249,328	\$ 190,541,855
Cash on hand and in banks	67,519	671	-	819,367	887,557
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with Fiscal Agent	-	60,368,869	-	-	60,368,869
Receivables	8,707,218	520,672	409,182	8,312,693	17,949,765
Due from grantor governments	23,390,594	-	-	3,504,273	26,894,867
Due from other funds	5,970,784	37,061	-	2,484,623	8,492,468
Prepaid expenditures	19,306	-	-	-	19,306
Stores inventory	104,845	-	-	615,908	720,753
	<u>113,207,387</u>	<u>101,350,909</u>	<u>46,555,952</u>	<u>44,988,192</u>	<u>306,102,440</u>
Total assets	<u>\$ 113,207,387</u>	<u>\$ 101,350,909</u>	<u>\$ 46,555,952</u>	<u>\$ 44,988,192</u>	<u>\$ 306,102,440</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 30,947,183	\$ 6,009,721	\$ 14,292,920	\$ 2,628,509	\$ 53,878,333
Unearned revenue	10,438,729	-	309,586	793,888	11,542,203
Due to other funds	1,492,130	60,739	-	6,939,479	8,492,348
	<u>42,878,042</u>	<u>6,070,460</u>	<u>14,602,506</u>	<u>10,361,876</u>	<u>73,912,884</u>
Total liabilities	<u>42,878,042</u>	<u>6,070,460</u>	<u>14,602,506</u>	<u>10,361,876</u>	<u>73,912,884</u>
Fund balances:					
Nonspendable	349,151	-	-	617,908	967,059
Restricted	9,195,510	95,280,449	31,953,446	34,008,408	170,437,813
Assigned	8,033,202	-	-	-	8,033,202
Unassigned	52,751,482	-	-	-	52,751,482
	<u>70,329,345</u>	<u>95,280,449</u>	<u>31,953,446</u>	<u>34,626,316</u>	<u>232,189,556</u>
Total fund balances	<u>70,329,345</u>	<u>95,280,449</u>	<u>31,953,446</u>	<u>34,626,316</u>	<u>232,189,556</u>
Total liabilities and fund balances	<u>\$ 113,207,387</u>	<u>\$ 101,350,909</u>	<u>\$ 46,555,952</u>	<u>\$ 44,988,192</u>	<u>\$ 306,102,440</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -
TO THE STATEMENT OF NET POSITION
June 30, 2019

Total fund balances - Governmental Funds	\$	232,189,556
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,189,860,150 and the accumulated depreciation is \$589,129,780 (Note 4).		
		600,730,370
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2019 consisted of (Note 6):		
General Obligation Bonds	\$ (464,177,966)	
Accreted interest	(18,546,706)	
Lease Revenue Bonds	(63,120,000)	
Premium on issuance	(34,229,996)	
Capitalized lease obligations	(2,820)	
Net pension liability (Notes 8 and 9)	(497,997,000)	
Net OPEB liability (Note 10)	(526,175,712)	
Compensated absences	<u>(4,568,518)</u>	
		(1,608,818,718)
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position of the Self-Insurance Fund is:		
		12,448,490
In the governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred:		
		(5,409,458)
Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the life of the related debt.		
		2,085,235
In government funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported (Note 10).		
Deferred outflows of resources relating to OPEB	\$ 32,997,866	
Deferred inflows of resources relating to OPEB	<u>(256,409,156)</u>	
		<u>(223,411,290)</u>
In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 8 and 9).		
Deferred outflows of resources relating to pensions	\$ 172,835,413	
Deferred inflows of resources relating to pensions	<u>(41,025,000)</u>	
		<u>131,810,413</u>
Total net position - governmental activities	\$	<u><u>(858,375,402)</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 307,178,947	\$ -	\$ -	\$ 17,653,615	\$ 324,832,562
Local sources	<u>91,493,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,493,637</u>
Total LCFF	<u>398,672,584</u>	<u>-</u>	<u>-</u>	<u>17,653,615</u>	<u>416,326,199</u>
Federal sources	47,850,158	-	-	39,544,764	87,394,922
Other state sources	91,644,448	49,316	389,592	17,254,250	109,337,606
Other local sources	<u>11,661,233</u>	<u>4,528,091</u>	<u>46,781,982</u>	<u>14,729,300</u>	<u>77,700,606</u>
Total revenues	<u>549,828,423</u>	<u>4,577,407</u>	<u>47,171,574</u>	<u>89,181,929</u>	<u>690,759,333</u>
Expenditures:					
Current:					
Certificated salaries	211,749,238	-	-	18,368,175	230,117,413
Classified salaries	63,096,658	759,029	-	15,394,000	79,249,687
Employee benefits	186,303,443	355,995	-	24,467,547	211,126,985
Books and supplies	14,459,073	86,172	-	12,860,990	27,406,235
Contract services and operating expenditures	70,305,279	495,185	-	4,528,988	75,329,452
Other outgo	689,233	-	-	-	689,233
Capital outlay	6,855,740	64,783,774	-	4,099,273	75,738,787
Debt service:					
Principal retirement	31,643	-	33,435,000	2,445,000	35,911,643
Interest	<u>808</u>	<u>-</u>	<u>21,056,375</u>	<u>3,017,444</u>	<u>24,074,627</u>
Total expenditures	<u>553,491,115</u>	<u>66,480,155</u>	<u>54,491,375</u>	<u>85,181,417</u>	<u>759,644,062</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(3,662,692)</u>	<u>(61,902,748)</u>	<u>(7,319,801)</u>	<u>4,000,512</u>	<u>(68,884,729)</u>
Other financing sources (uses):					
Transfers in	3,850,573	-	-	1,719,449	5,570,022
Transfers out	(1,719,449)	-	-	(3,850,573)	(5,570,022)
Proceeds from the sale of bonds	-	10,000,000	-	-	10,000,000
Proceeds from the sale of land/building	<u>1,360,162</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,360,162</u>
Total other financing sources (uses)	<u>3,491,286</u>	<u>10,000,000</u>	<u>-</u>	<u>(2,131,124)</u>	<u>11,360,162</u>
Change in fund balances	(171,406)	(51,902,748)	(7,319,801)	1,869,388	(57,524,567)
Fund balances, July 1, 2018	<u>70,500,751</u>	<u>147,183,197</u>	<u>39,273,247</u>	<u>32,756,928</u>	<u>289,714,123</u>
Fund balances, June 30, 2019	<u>\$ 70,329,345</u>	<u>\$ 95,280,449</u>	<u>\$ 31,953,446</u>	<u>\$ 34,626,316</u>	<u>\$ 232,189,556</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

Net change in fund balances - Total Governmental Funds	\$ (57,524,567)
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	75,742,175
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(36,095,962)
In the governmental funds, the entire proceeds from the disposal of capital assets is reported as revenue. In the statement of activities, only the resulting gain or loss is reported (Note 4).	(206,515)
Proceeds from debt are recognized as other financing sources in the governmental funds, but increases the long-term liabilities in the statement of net position (Note 6).	(10,000,000)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).	35,911,643
Accreted interest is an expense that is not reported in the governmental funds (Note 6).	(2,013,320)
Premiums related to the issuance of long-term liabilities is recognized as an other financing source in the governmental funds, but decreases the liability in the statement of net position. (Note 6).	2,467,442
In governmental funds, deferred inflows and deferred outflows of resources are not recognized. In the government-wide statements, deferred inflows and deferred outflows of resources are amortized over the life of the debt. The net activity in the deferred outflow for the current year is:	(335,656)
In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.	248,935
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost recovery basis. The change in net position for the Self-Insurance Fund was:	818,269

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 8 and 9):	\$ (25,287,536)
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6).	(352,401)
In the statement of activities, expenses related to net OPEB liability are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6 and 10).	<u>20,368,768</u>
Change in net position of governmental activities	<u>\$ 3,741,275</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2019

ASSETS

Current assets:

Cash and investments:

Cash in County Treasury	\$ 11,095,957
Collections awaiting deposit	2,740
Cash with Fiscal Agent	250,000
Receivables	1,540,888
Prepaid expenses	<u>13,273</u>

Total current assets 12,902,858

LIABILITIES

Current liabilities:

Accounts payable	8,060
Due to other funds	120
Unpaid claims and claim adjustment expenses	<u>446,188</u>

Total current liabilities 454,368

NET POSITION

Unrestricted \$ 12,448,490

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN
NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2019

Operating revenues:	
Self-insurance premiums	\$ 15,533,499
Other state revenue	<u>21,857</u>
Total operating revenues	<u>15,555,356</u>
Operating expenses:	
Classified salaries	342,990
Employee benefits	210,586
Books and supplies	9,723
Contract services	1,053
Provision for claims and claim adjustment expenses	<u>14,334,946</u>
Total operating expenses	<u>14,899,298</u>
Net operating income	656,058
Non-operating income:	
Interest income	<u>162,211</u>
Change in net position	818,269
Total net position, July 1, 2018	<u>11,630,221</u>
Total net position, June 30, 2019	<u><u>\$ 12,448,490</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2019

Cash flows from operating activities:	
Cash received from self-insurance premiums and other revenue	\$ 15,595,775
Cash paid for employee benefits	(14,431,762)
Cash paid for other expenses	<u>(577,652)</u>
Net cash provided by operating activities	586,361
Cash flows provided by investing activities:	
Interest income received	<u>162,211</u>
Change in cash and investments	748,572
Cash and investments, July 1, 2018	<u>10,600,125</u>
Cash and investments, June 30, 2019	<u>\$ 11,348,697</u>
Reconciliation of net operating income to net cash provided by operating activities:	
Net operating income	<u>\$ 656,058</u>
Adjustments to reconcile net operating income to net cash provided by operating activities:	
Decrease (increase) in:	
Receivables	40,419
Prepaid expenses	(13,273)
(Decrease) increase in:	
Unpaid claims and claim adjustment expenses	(96,816)
Accounts payable	3,804
Due to other funds	<u>(3,831)</u>
Total adjustments	<u>(69,697)</u>
Net cash provided by operating activities	<u>\$ 586,361</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2019

	Trust Fund	Agency Funds	
	Scholar- ship Trust	Student Body Funds	Warrant Pass-Through Fund
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	\$ -	\$ -	\$ 41,515,280
Cash on hand and in banks	462,238	1,335,432	-
Receivables	-	1,072	-
Stores inventory	-	3,614	-
Total assets	462,238	\$ 1,340,118	\$ 41,515,280
LIABILITIES			
Due to student groups	-	\$ 1,340,118	\$ -
Accounts payable	-	-	41,515,280
Total liabilities	-	\$ 1,340,118	\$ 41,515,280
NET POSITION			
Restricted for scholarships	\$ 462,238		

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2019

	Scholarship <u>Trust</u>
Additions:	
Other local sources	\$ <u>18,909</u>
Deductions:	
Contract services and operating expenditures	<u>39,307</u>
Change in net position	(20,398)
Net position, July 1, 2018	<u>482,636</u>
Net position, June 30, 2019	<u>\$ <u>462,238</u></u>

See accompanying notes to the financial statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

A - Manifestations of Oversight

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

B - Accounting for Fiscal Matters

- 1 All major financing arrangements, contracts, and other transactions of the Corporation and the Authority must have the consent of the District.
2. Any deficits incurred by the Corporation and the Authority will be reflected in the lease payments of the District. Any surpluses of the Corporation and the Authority revert to the District at the end of the lease period.
3. It is anticipated that the District's lease payments will be the sole revenue source of the Corporation and the Authority.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation and the Authority.

C - Scope of Public Service and Financial Presentation

1. The Corporation and the Authority were created for the sole purpose of financially assisting the District.
2. The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Authority was created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority, pursuant to the California Government Code, commencing with Section 6500. The Corporation and the Authority were formed to provide financing assistance to the District for construction and acquisition of major capital facilities. Upon completion the District intends to occupy all Corporation and Authority facilities. When the Authority's Lease Revenue Bonds have been paid with state reimbursements and the District's developer fees, title of all Corporation and Authority property will pass to the District for no additional consideration.
3. The Corporation's and the Authority's financial activity is presented in the financial statements in the Building Fund. Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements. There are currently no outstanding Certificates of Participation under the Corporation as of June 30, 2019.

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A - Major Funds:

1. General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

2. Building Fund:

The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of capital facilities by the District.

3. Bond Interest and Redemption Fund:

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. All records relating to the Bond Interest and Redemption Fund are maintained by the Sacramento County Auditor-Controller. The revenue for this fund is raised by school district taxes which are levied, collected, and administered by County officials. The Education Code stipulates that the tax rate levied shall be sufficient to provide monies for the payment of principal and interest as they become due on outstanding school district bonds.

B - Other Funds:

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Student Body Funds are used to account for revenues and expenditures of the various student body organizations. All cash activity, assets and liabilities of the various student bodies of the District are accounted for in Student Body Funds. The District also has a Warrant Pass-Through Fund reported in the agency funds.

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

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

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

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

Receivables: Receivables are made up principally of amounts due from individuals and private companies. The District has determined that no allowance for doubtful accounts was required as of June 30, 2019.

Due from Grantor Governments: Due from Grantor Governments are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2019.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	<u>\$ 131,369,088</u>	<u>\$ 41,466,325</u>	<u>\$ 172,835,413</u>
Deferred inflows of resources	<u>\$ 40,452,000</u>	<u>\$ 573,000</u>	<u>\$ 41,025,000</u>
Net pension liability	<u>\$ 353,827,000</u>	<u>\$ 144,170,000</u>	<u>\$ 497,997,000</u>
Pension expense	<u>\$ 82,629,641</u>	<u>\$ 33,387,857</u>	<u>\$ 116,017,498</u>

Compensated Absences: Compensated absences totaling \$4,568,518 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

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

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

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: Net position is displayed in three components:

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

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

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, stores inventory and prepaid expenditures.

B - Restricted Fund Balance:

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

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2019, the District had no committed fund balances.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2019, no such designation has occurred.

E - Unassigned Fund Balance:

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2019, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2019 are reported at fair value and consisted of the following:

	Governmental Activities			<u>Fiduciary Activities</u>
	<u>Governmental Funds</u>	<u>Proprietary Fund</u>	<u>Total</u>	
Pooled Funds:				
Cash in County Treasury	<u>\$190,541,855</u>	<u>\$ 11,095,957</u>	<u>\$201,637,812</u>	<u>\$ 41,515,280</u>
Deposits:				
Cash on hand and in banks	887,557	2,740	890,297	1,797,670
Cash in revolving fund	<u>227,000</u>	<u>-</u>	<u>227,000</u>	<u>-</u>
Total deposits	<u>1,114,557</u>	<u>2,740</u>	<u>1,117,297</u>	<u>1,797,670</u>
Investments:				
Cash with Fiscal Agent	<u>60,368,869</u>	<u>250,000</u>	<u>60,618,869</u>	<u>-</u>
Total cash and investments	<u>\$252,025,281</u>	<u>\$ 11,348,697</u>	<u>\$263,373,978</u>	<u>\$ 43,312,950</u>

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

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2019, the carrying amount of the District's accounts was \$2,914,967 and the bank balance was \$2,277,102. \$1,120,921 of the bank balance was FDIC insured and \$1,156,181 remained uninsured.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

NOTE 2 – CASH AND INVESTMENTS (Continued)

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

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2019, the District had no significant interest rate risk related to cash and investments held.

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

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2019, the District had no concentration of credit risk.

NOTE 3 – INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2019 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 5,970,784	\$ 1,492,130
Building Fund	37,061	60,739
Non-Major Funds:		
Charter Schools	47,866	1,251,929
Adult Education	948,996	1,416,217
Child Development	6,530	3,148,291
Cafeteria	473,790	1,123,042
Developer Fees Fund	1,007,441	-
Self-Insurance	-	120
	<u> </u>	<u> </u>
Totals	<u>\$ 8,492,468</u>	<u>\$ 8,492,468</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 3 – INTERFUND TRANSACTIONS (Continued)

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

Transfers for the 2018-2019 fiscal year were as follows:

Transfer from the General Fund to the Charter Schools Fund to cover the projected decrease from teacher arbitration agreement.	\$ 35,203
Transfer from the General Fund to the Adult Education Fund to sustain certificate programs.	1,295,746
Transfer from the General Fund to the Child Development Fund to sustain child development programs.	388,500
Transfer from the Charter Schools Fund to the General Fund for Charter Fees.	2,087,284
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	5,923
Transfer from the Adult Education Fund to General Fund for indirect costs.	77,258
Transfer from the Child Development Fund to the General Fund for indirect costs.	1,034,200
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	<u>645,908</u>
	<u><u>\$ 5,570,022</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2019 is shown below:

	Balance July 1, <u>2018</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2019</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 21,223,495	\$ -	\$ -	\$ 21,223,495
Work-in-process	18,339,896	62,720,728	4,019,203	77,041,421
Depreciable:				
Buildings	846,944,227	8,057,649	891,000	854,110,876
Site improvements	174,104,542	2,170,458	111,575	176,163,425
Equipment	<u>56,846,279</u>	<u>6,812,543</u>	<u>2,337,889</u>	<u>61,320,933</u>
Totals, at cost	<u>1,117,458,439</u>	<u>79,761,378</u>	<u>7,359,667</u>	<u>1,189,860,150</u>
Less accumulated depreciation:				
Buildings	(421,662,650)	(22,647,908)	(707,500)	(443,603,058)
Site improvements	(94,183,404)	(7,902,942)	(88,560)	(101,997,786)
Equipment	<u>(40,321,713)</u>	<u>(5,545,112)</u>	<u>(2,337,889)</u>	<u>(43,528,936)</u>
Total accumulated depreciation	<u>(556,167,767)</u>	<u>(36,095,962)</u>	<u>(3,133,949)</u>	<u>(589,129,780)</u>
Capital assets, net	<u>\$ 561,290,672</u>	<u>\$ 43,665,416</u>	<u>\$ 4,225,718</u>	<u>\$ 600,730,370</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 32,264,690
Food services	343,264
All other pupil services	960,250
Community services	236,340
All other general administration	1,948,510
Plant services	<u>342,908</u>
Total depreciation expense	<u>\$ 36,095,962</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

NOTE 5 – SELF-INSURANCE CLAIMS

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

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

District management recomputes the liability annually using available updated claims data. Annually, the District obtains an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors. The liability for workers compensation is based on an actuarial study dated April 5, 2019 and March 7, 2018 for the years ended June 30, 2019 and June 30, 2018, respectively.

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

	June 30, <u>2018</u>	June 30, <u>2019</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 755,880	\$ 543,004
Total incurred claims and claim adjustment expenses	13,833,807	14,334,946
Total payments	<u>(14,046,683)</u>	<u>(14,431,762)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 543,004</u>	<u>\$ 446,188</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds

A summary of General Obligation Bonds payable as of June 30, 2019 follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2018</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2019</u>
2007 - CA	4.6 - 4.8%	2032	\$ 26,077,966	\$ -	\$ -	\$ 26,077,966
2011	0.5 - 5.5%	2029	51,530,000	-	4,680,000	46,850,000
2012	2.0 - 5.3%	2031	87,930,000	-	6,280,000	81,650,000
2013 - A	2.0 - 5.0%	2038	12,385,000	-	370,000	12,015,000
2013 - B	5.7%	2038	40,000,000	-	-	40,000,000
2014	2.0 - 5.0%	2027	37,730,000	-	2,725,000	35,005,000
2015	2.0 - 5.0%	2030	30,290,000	-	2,465,000	27,825,000
2015 C1	2.0 - 5.0%	2041	66,260,000	-	1,745,000	64,515,000
2016	2.0-4.0%	2041	13,410,000	-	570,000	12,840,000
2017 - E	3.0-5.0%	2047	112,000,000	-	14,500,000	97,500,000
2017 - C	3.0-5.0%	2047	10,000,000	-	100,000	9,900,000
2018 - F	2.46%	2025	-	10,000,000	-	10,000,000
			<u>\$ 487,612,966</u>	<u>\$ 10,000,000</u>	<u>\$ 33,435,000</u>	<u>\$ 464,177,966</u>

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

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2019 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 29,950,000	\$ 19,983,401	\$ 49,933,401
2021	25,905,000	18,842,326	44,747,326
2022	24,675,000	17,702,016	42,377,016
2023	18,665,000	16,519,361	35,184,361
2024	20,345,000	15,604,266	35,949,266
2025-2029	126,342,711	77,759,407	204,102,118
2030-2034	74,330,255	64,302,557	138,632,812
2035-2039	86,315,000	26,275,587	112,590,587
2040-2044	34,910,000	7,462,000	42,372,000
2045-2048	<u>22,740,000</u>	<u>1,806,700</u>	<u>24,546,700</u>
	<u>\$ 464,177,966</u>	<u>\$ 266,257,621</u>	<u>\$ 730,435,587</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

On June 30, 2011, the District issued 2011 General Obligation Refunding Bonds totaling \$79,585,000. Bond proceeds were used to refund a portion of the District's 1999 Series B, 1999 Series C, and General Obligation Refunding Bonds, Series 2001. The refunded bonds were paid off as of June 30, 2019.

On June 14, 2012, the District issued 2012 General Obligation Refunding Bonds totaling \$113,245,000. Bond proceeds were used to advance refund all of the District's 1999 Series B, 1999 Series C, General Obligation Refunding Bonds, Series 2001, and the 2002 Series A. Proceeds were also used to advance refund a portion of the District's 1999 Series D Bonds. The refunded bonds were paid off as of June 30, 2019.

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

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's Series 2005 General Obligation Bonds. The refunded bonds were paid off as of June 30, 2019.

On January 8, 2015, the District issued 2015 General Obligation Refunding Bonds totaling \$32,740,000. Bond proceeds were used to refund the District's Series 2005 and 2007 General Obligation Bonds. The refunded bonds were paid off as of June 30, 2019.

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

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

Year Ending June 30,	Principal	Interest	Total
2020	\$ 2,370,000	\$ 1,733,000	\$ 4,103,000
2021	2,495,000	1,614,500	4,109,500
2022	2,625,000	1,489,750	4,114,750
2023	2,770,000	1,358,500	4,128,500
2024	2,915,000	1,220,000	4,135,000
2025-2029	3,260,000	4,731,000	7,991,000
2030-2034	2,240,000	4,556,250	6,796,250
2035-2039	12,985,000	2,760,750	15,745,750
2040	<u>3,000,000</u>	<u>150,000</u>	<u>3,150,000</u>
	<u>\$ 34,660,000</u>	<u>\$ 19,613,750</u>	<u>\$ 54,273,750</u>

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

Year Ending June 30,	Principal	Interest	Total
2020	\$ 200,000	\$ 1,164,014	\$ 1,364,014
2021	200,000	1,155,834	1,355,834
2022	200,000	1,147,654	1,347,654
2023	200,000	1,139,474	1,339,474
2024	200,000	1,131,294	1,331,294
2025-2029	14,810,000	4,729,676	19,539,676
2030-2033	<u>12,650,000</u>	<u>1,131,723</u>	<u>13,781,723</u>
	<u>\$ 28,460,000</u>	<u>\$ 11,599,669</u>	<u>\$ 40,059,669</u>

Capitalized Lease Obligations: The District leases equipment under capital lease agreements. Future minimum lease payments are as follows:

Year Ending June 30,	Lease Payments
2020	\$ 2,820

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2019 is shown below:

	Balance <u>July 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2019</u>	Amounts Due Within <u>One Year</u>
Debt:					
General Obligation Bonds	\$ 487,612,966	\$ 10,000,000	\$ 33,435,000	\$ 464,177,966	\$ 29,950,000
Accreted interest	16,533,386	2,013,320	-	18,546,706	-
Lease Revenue Bonds	65,565,000	-	2,445,000	63,120,000	2,570,000
Premium on issuance	36,697,438	-	2,467,442	34,229,996	2,467,442
Capitalized lease obligations	34,463	-	31,643	2,820	2,820
Other Long-Term Liabilities:					
Net Pension Liability (Notes 8 & 9)	468,143,000	29,854,000	-	497,997,000	-
Net OPEB liability (Note 10)	725,760,458	-	199,584,746	526,175,712	-
Compensated absences	<u>4,216,117</u>	<u>352,401</u>	<u>-</u>	<u>4,568,518</u>	<u>4,568,518</u>
	<u>\$ 1,804,562,828</u>	<u>\$ 42,219,721</u>	<u>\$ 237,963,831</u>	<u>\$ 1,608,818,718</u>	<u>\$ 39,558,780</u>

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2019 consisted of the following:

	General Fund	Building Fund	Bond Interest Redemption Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	\$ 225,000	\$ -	\$ -	\$ 2,000	\$ 227,000
Stores inventory	104,845	-	-	615,908	720,753
Prepaid expenditures	<u>19,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,306</u>
Subtotal nonspendable	<u>349,151</u>	<u>-</u>	<u>-</u>	<u>617,908</u>	<u>967,059</u>
Restricted:					
Legally restricted programs	9,195,510	-	-	15,912,664	25,108,174
Capital projects	-	95,280,449	-	18,095,744	113,376,193
Debt service	<u>-</u>	<u>-</u>	<u>31,953,446</u>	<u>-</u>	<u>31,953,446</u>
Subtotal restricted	<u>9,195,510</u>	<u>95,280,449</u>	<u>31,953,446</u>	<u>34,008,408</u>	<u>170,437,813</u>
Assigned:					
Science Textbook Adoption	6,000,000	-	-	-	6,000,000
Donations	802,910	-	-	-	802,910
Computer replacement program	475,000	-	-	-	475,000
Sites Saturday Attendance Initiative	332,056	-	-	-	332,056
Computer Blade Server	250,000	-	-	-	250,000
Other Assigned	<u>173,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>173,236</u>
Subtotal assigned	<u>8,033,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,033,202</u>
Unassigned:					
Designated for economic uncertainty	<u>52,751,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,751,482</u>
Total fund balances	<u><u>\$ 70,329,345</u></u>	<u><u>\$ 95,280,449</u></u>	<u><u>\$ 31,953,446</u></u>	<u><u>\$ 34,626,316</u></u>	<u><u>\$ 232,189,556</u></u>

(Continued)

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

General Information about the State Teachers' Retirement Plan

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

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

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

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

CalSTRS 2% at 60

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

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

CalSTRS 2% at 62

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

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

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

The employer contribution rates set in statute by the CalSTRS Funding Plan were not changed by the passage of SB 90. A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2018-19. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2018-19.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

Employers – 16.28 percent of applicable member earnings.

Pursuant to AB 1469, employer contributions will increase from a prior rate of 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation also gives the CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

The CalSTRS employer contribution rate increases effective for fiscal year 2018-2019 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Prior Rate</u>	<u>Increase</u>	<u>Total</u>
July 01, 2018	8.25%	8.03%	16.28%
July 01, 2019	8.25%	9.88%	18.13%
July 01, 2020	8.25%	10.85%	19.10%
July 01, 2021 to June 30, 2046	8.25%	*	*
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

* The Teachers' Retirement Board (the "board") cannot adjust the employer rate by more than 1 percent in a fiscal year, and the increase to the contribution rate above the 8.25 percent base contribution rate cannot exceed 12 percent for a maximum of 20.25 percent.

The District contributed \$35,911,088 to the plan for the fiscal year ended June 30, 2019.

State - 9.828 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

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

The state's base contribution to the Defined Benefit Program is calculated based on creditable compensation from two fiscal years prior. The state rate will increase to 5.811% on July 1, 2019, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. Additionally, the enactment of SB 90 will result in future supplemental contributions to be made by the state to pay down its portion of the unfunded actuarial obligation of the Defined Benefit Program in fiscal years 2019–20 through 2022–23.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

The CalSTRS state contribution rates effective for fiscal year 2018-19 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding(1)</u>	<u>Total State Appropriation to DB Program</u>
July 01, 2018	2.017%	5.311%	2.50%	9.828%
July 01, 2019	2.017%	5.811%(2)	2.50%	10.328% (3)
July 01, 2020 to June 30, 2046	2.017%	(4)	2.50%	(4)
July 1, 2046 and thereafter	2.017%	(5)	2.50%	4.517%(5)

(1) This rate does not include the \$72 million reduction in accordance with Education Code Section 22954.

(2) In May 2019, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2019.

(3) This rate does not include the \$2.2 billion supplemental state contribution on behalf of employers pursuant to SB 90.

(4) The CalSTRS board has limited authority to adjust state contribution rates annually through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent.

(5) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining 1990 unfunded actuarial obligation.

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

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 353,827,000
State’s proportionate share of the net pension liability associated with the District	<u>202,583,000</u>
Total	<u>\$ 556,410,000</u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2018, the District’s proportion was 0.385 percent, which was an increase of 0.013 percent from its proportion measured as of June 30, 2017.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

For the year ended June 30, 2019, the District recognized pension expense of \$82,629,641 and revenue of \$36,668,907 for support provided by the State. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,097,000	\$ 5,140,000
Changes of assumptions	54,968,000	-
Net differences between projected and actual earnings on investments	-	13,625,000
Changes in proportion and differences between District contributions and proportionate share of contributions	39,393,000	21,687,000
Contributions made subsequent to measurement date	<u>35,911,088</u>	<u>-</u>
Total	<u>\$ 131,369,088</u>	<u>\$ 40,452,000</u>

\$35,911,088 reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2020	\$ 17,443,000
2021	\$ 12,339,000
2022	\$ 3,054,000
2023	\$ 5,852,667
2024	\$ 14,946,667
2025	\$ 1,370,666

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2018 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2017
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the CalSTRS board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	6.30%
Fixed Income	12	0.30
Real Estate	13	5.20
Private Equity	13	9.30
Absolute Return / Risk Mitigating Strategies	9	2.90
Inflation Sensitive	4	3.80
Cash / Liquidity	2	(1.00)

* 20-year geometric average

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

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

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District’s proportionate share of the net pension liability	<u>\$518,316,000</u>	<u>\$353,827,000</u>	<u>\$217,451,000</u>

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

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

General Information about the Public Employer’s Retirement Fund B

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

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

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2018.pdf>

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2019 were as follows:

Members - The member contribution rate was 6.50 or 7.50 percent of applicable member earnings for fiscal year 2018-19.

Employers - The employer contribution rate was 18.062 percent of applicable member earnings.

The District contributed \$13,259,325 to the plan for the fiscal year ended June 30, 2019.

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

At June 30, 2019, the District reported a liability of \$144,170,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2018, the District’s proportion was 0.541 percent, which was an increase of 0.023 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$33,387,857 and revenue of \$4,890,641 for support provided by the State.. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 9,451,000	\$ -
Changes of assumptions	14,395,000	-
Net differences between projected and actual earnings on investments	1,183,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,178,000	573,000
Contributions made subsequent to measurement date	<u>13,259,325</u>	<u>-</u>
Total	<u>\$ 41,466,325</u>	<u>\$ 573,000</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

\$13,259,325 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2020	\$ 15,458,833
2021	\$ 12,158,833
2022	\$ 867,334
2023	\$ (851,000)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2018 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2017
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

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

All other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

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

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

* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan’s asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

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

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District’s proportionate share of the net pension liability	<u>\$ 209,905,000</u>	<u>\$ 144,170,000</u>	<u>\$ 89,634,000</u>

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

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information - Other Postemployment Benefits Plan (OPEB)

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

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

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

Benefits Provided: Sacramento City Unified School District’s Retired Employees Healthcare Plan (REHP), is a single-employer defined benefit healthcare plan administered by the Sacramento City Unified School District. REHP provides medical insurance benefits to eligible retirees. Benefits are a negotiated component of each bargaining unit agreement. Currently, eligible retirees receive health care benefits that are paid 100% by the District. District teachers qualify for these benefits after attaining age 55 with at least five years of consecutive service to the District, age 50 with 30 years of service (if a member prior to January 1, 2013), or approved disability retirement with 5 years of service. CalPERS employees qualify for benefits after attaining age 50 (age 52, if a new CalPERS member on or after January 1, 2013) with 5 years of State or public agency service or approved disability and meeting the requirements outlined in their respective bargaining agreements.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

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

Employees Covered by Benefit Terms: The following is a table of plan participants as of the June 30, 2018 valuation;

	<u>Number of Participants</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	3,118
Active employees	<u>4,278</u>
	<u><u>7,396</u></u>

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board.

Contributions to the Plan from the District were \$28,640,257 for the year ended June 30, 2019.

OPEB Plan Investments: The plan discount rate of 4.25% was determined using the following asset allocation and assumed rate of return:

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

*Geometric average

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

Money-weighted rate of return on OPEB plan investments	7.00%
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The money-weighted rate of return expresses investment performance, net of OPEB plan investment expenses, adjusted for the changing amounts actually invested.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

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

Actuarial Assumptions: The total OPEB liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2018
Measurement date	June 30, 2018
Funding Method	Entry age normal, level percent of pay
General Inflation Rate	2.75%
Long Term Return on Assets	7.00% as of June 30, 2018 , net of plan investment expenses and including inflation
Discount rate	4.25% as of June 30, 2018 (blended discount rate)
Salary increase	3.25% per year, used only to allocate the cost of benefits between service years
Assumed Wage inflation	3.0% per year; used as a component of assumed salary increases
Health care cost trend rate	7.00% for 2020, decreasing 0.5 percent per year thereafter to an ultimate rate of 5.00% for year 2024 and later years.
Mortality	For certificated employees the 2016 CalSTRS mortality tables were used For classified employees the 2017 CalPERS active mortality for miscellaneous employees were used
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation
Participation Rate	Active Employees: 100% of active benefits-eligible employees who qualify for District paid retiree premiums are assumed to elect to continue their current plan coverage in retirement. Those not currently covered are assumed to elect as follows: 1) Waiving SCTA Actives - SCTA Opt-Out Subsidy; 2) Waiving Non-SCTA Actives - Kaiser HMO (Mgmt/Class) 15% of active employees who qualify access to coverage in retirement, but not for District paid premiums are assumed to continue medical coverage in retirement. Retired Participants: Existing medical plan elections are assumed to be continued until age 65 (Medicare eligibility)

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2018	\$ 780,518,410	\$ 54,757,952	\$ 725,760,458
Changes for the year:			
Service cost	28,429,909	-	28,429,909
Interest	28,454,100	-	28,454,100
Actuarial experience	(135,537,910)	-	(135,537,910)
Assumption changes	(83,559,205)	-	(83,559,205)
Employer contributions	-	33,078,830	(33,078,830)
Investment income	-	4,395,048	(4,395,048)
Other expenses	-	(72,482)	72,482
Administrative expense	-	(29,756)	29,756
Benefit payments	<u>(19,351,654)</u>	<u>(19,351,654)</u>	<u>-</u>
Net change	<u>(181,564,760)</u>	<u>18,019,986</u>	<u>(199,584,746)</u>
Balance, June 30, 2019	<u>\$ 598,953,650</u>	<u>\$ 72,777,938</u>	<u>\$ 526,175,712</u>

The changes in assumptions include a change in the discount rate from 3.56% in the prior valuation, to 4.25% in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2019, which had a significant effect on the District's total OPEB liability.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 4.25 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (3.25 percent) and 1 percent higher (5.25%):

	1% Decrease (3.25%)	Current Discount Rate (4.25%)	1% Increase (5.25%)
Net OPEB liability	<u>\$ 626,949,059</u>	<u>\$ 526,175,712</u>	<u>\$ 445,256,250</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

The following table presents the net OPEB liability calculated using the health care cost trend rate of 7.50 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percent lower (6.50 percent) and 1 percent higher (8.50 percent):

	1% Decrease (6.50%)	Healthcare Cost Trend Rates Rate (7.50%)	1% Increase (8.50%)
Net OPEB liability	<u>\$ 431,543,945</u>	<u>\$ 526,175,712</u>	<u>\$ 661,562,311</u>

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

For the year ended June 30, 2019, the District recognized OPEB expense of \$8,271,489. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,357,609	\$ 120,832,521
Changes of assumptions	-	134,546,959
Net differences between projected and actual earnings on investments	-	1,029,676
Benefits paid subsequent to measurement date	<u>28,640,257</u>	<u>-</u>
Total	<u>\$ 32,997,866</u>	<u>\$ 256,409,156</u>

\$28,640,257 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended <u>June 30,</u>	
2020	\$ (44,657,621)
2021	\$ (44,657,621)
2022	\$ (44,657,621)
2023	\$ (44,404,501)
2024	\$ (39,469,156)
Thereafter	\$ (34,205,027)

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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

Differences between projected and actual earnings on investment are amortized over a closed period of 4 years as of the June 30, 2018 measurement date. Changes in assumptions are amortized over a closed period of 6.64 years as of the June 30, 2018 measurement date.

NOTE 11 – JOINT POWERS AGREEMENTS

Schools Insurance Authority: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. The joint powers agency is to be self-sustaining through member premiums. SIA enters into insurance agreements for coverage above self-insured retention layers, whereby it cedes various amounts of risk to other insurance companies or joint power authorities. SIA's Property, Liability and Workers' Compensation Programs provide self-insured retention of \$100,000, \$750,000 and \$1,000,000 per incident, respectively. The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year. The following is a summary of financial information for SIA at June 30, 2019:

Total assets	\$ 174,147,032
Deferred outflows	\$ 1,922,631
Total liabilities	\$ 81,108,882
Deferred inflows	\$ 591,817
Total net position	\$ 94,368,964
Total revenues	\$ 73,668,839
Total expenses	\$ 58,748,742
Change in net position	\$ 14,920,097

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

NOTE 12 – CONTINGENCIES

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

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

At June 30, 2019 the District had approximately \$11,500,000 in outstanding construction contract commitments.

(Continued)

NOTE 13 – MANAGMENT'S PLANS

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

Due to Education Code provision, the District's financial position resulted in a series of actions including the requirement to revise the 2018-19 budget by October 8, 2018 and a Fiscal Health Risk Analysis by the Fiscal Crisis and Management Assistance Team (FCMAT). SCOE appointed a fiscal advisor to work with the District to review the budget for accuracy. While the revised adopted budget included approximately \$10 million in reductions, it was also disapproved by SCOE as it did not contain sufficient reductions to completely eliminate the structural deficit and satisfy the required reserve for economic uncertainties. The District required more time to work with SCOE and the fiscal advisor, labor partners and the community to focus on solutions that are sustainable and student-centered.

By December 2018, the District identified over \$19 million in cost savings through reductions that did not directly impact students in the classrooms and were not subject to negotiations. The First Interim Financial Report reflected a negative self-certification based on the remaining structural deficit in the multi-year financial projections. The District recognizes that one of its largest cost drivers is employee health insurance, which requires a negotiated solution with its labor partners.

Also in December 2018, FCMAT issued the results of its analysis that concluded, unless changes are made, the District is at risk of insolvency, which leads to a state loan and an appointed administrator. The analysis focused on identifying district systems and processes where improvements can be made. Immediately, the District began taking steps to implement business process changes and adopt FCMAT's recommendations.

In February 2019, the Board of Education reviewed cost savings measures to prioritize funding for students, including reducing staffing levels to match student needs based on actual and projected enrollment, and staffing based on the collective bargaining agreements and California Department of Education class size requirements.

In March 2019, the Board of Education was presented with the Second Interim Financial report, a fiscal recovery plan, and a resolution to help save schools by further reducing spending by capping general administration costs, reducing unused vacation time accruals, and further exploring health cost savings options. The fiscal recovery plan continued to prioritize reductions away from services and programs serving students.

The District presented a Third Interim Financial report as well as a series of community budget workshops in May 2019, which summarized the nearly \$29 million in current and future year budget reductions made as of that date. The California Joint Legislative Audit Committee directed the State Auditor to conduct a performance audit of the District's finances for the past five fiscal years and identify current causes of the District's fiscal distress.

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

NOTE 13 – MANAGMENT'S PLANS (Continued)

On October 3, 2019 the Board of Education approved the 2019-20 revised adopted budget which was again disapproved by SCOE due to the projected negative ending fund balance in 2021-22, continued deficit spending and a projection of insufficient cash in the 2020-21 fiscal year. The Board of Education voted to waive the formation of the Budget Review Committee, and the waiver was approved by the California Department of Education. The fiscal advisor assigned by SCOE continues to work with the District providing fiscal oversight and guidance to ensure fiscal stability in the current and future years.

By December 2019, the State Auditor issued its independent performance audit report on the fiscal condition of the District. The report includes several recommendations to assist the District in moving towards fiscal solvency.

The financial status as of the 2019-20 First Interim Financial Report projects that ongoing reductions of \$27 million are still required in order to balance the budget, satisfy the state-mandated 2% reserve and avoid the fiscal crisis.

A Student-Centered Fiscal Recovery Plan presented to the Board of Education on February 6, 2020, provided a list of options subject to negotiations that could achieve a \$27 million solution.

The District reviewed and analyzed the following opportunities:

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

The District identified several options to achieve \$27 million in ongoing budget savings, as noted in the table below:

Options Subject to Negotiations	
(1) Potential Changes to Health Care Benefits – Cap district payment at lowest-cost plan for employee-only plans and 75 percent for employee+1 and family plans	\$28,516,699
(2) Potential change to employee contribution to fund retiree health benefits to 2% of salary <i>(does not reduce employer contribution but addresses the retiree health benefit liability)</i>	\$ 3,300,000

As of the date of these financial statements, the District has not achieved sufficient reductions to resolve the ongoing structural budget deficit which is projected to increase in future years. Similar to many other districts within the State, the District continues to face challenges with declining student enrollment, average daily attendance percentages, and unduplicated student group percentages. These are all variables that impact the District's basis for revenues. Furthermore, additional cost pressures compound the above challenges due to escalating employer pension costs and increased contributions from the Unrestricted General Fund to meet student needs in the Special Education program.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 13 – MANAGMENT'S PLANS (Continued)

The District is committed to identifying areas where savings may be achieved in a manner that is fair and equitable without substantial disruptions to our educational programs. The District will continue to evaluate its programs and staffing levels, and other supply and services expenditures in order to determine whether additional non-negotiable savings may be achieved.

If corrective action is not taken, the District is at risk of fiscal insolvency by November 2021 and potential loss of local control by appointment of an administrator. Multi-year budget projections will continue to be evaluated and will also be revised upon the Governor's May 2020 Revision of the 2020-21 Governor's Budget Proposal.

NOTE 14 – SUBSEQUENT EVENT

General Obligation Bonds: On November 21, 2019, the District issued General Obligation Bonds, Election of 2012 (Measure R), 2019 Series D in the amount of \$30,900,000 to improve the health and safety of children, repair playgrounds and playfields to meet modern safety standards, improve physical education facilities and bathrooms, and other various modernization and improvement projects. The 2019 General Obligation Bonds, Series D mature in varying amounts during the succeeding years through August 2049 with interest rates ranging from 2.0% to 5.0%.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2019

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 312,721,251	\$ 307,391,224	\$ 307,178,947	\$ (212,277)
Local sources	<u>85,783,652</u>	<u>91,493,637</u>	<u>91,493,637</u>	<u>-</u>
Total LCFF	<u>398,504,903</u>	<u>398,884,861</u>	<u>398,672,584</u>	<u>(212,277)</u>
Federal sources	53,970,361	61,840,500	47,850,158	(13,990,342)
Other state sources	67,215,792	96,637,287	91,644,448	(4,992,839)
Other local sources	<u>6,694,121</u>	<u>8,401,013</u>	<u>11,661,233</u>	<u>3,260,220</u>
Total revenues	<u>526,385,177</u>	<u>565,763,661</u>	<u>549,828,423</u>	<u>(15,935,238)</u>
Expenditures:				
Current:				
Certificated salaries	210,175,812	217,404,148	211,749,238	5,654,910
Classified salaries	66,138,347	65,945,701	63,096,658	2,849,043
Employee benefits	172,109,818	189,480,975	186,303,443	3,177,532
Books and supplies	22,899,370	27,822,084	14,459,073	13,363,011
Contract services and operating expenditures	82,011,585	76,758,173	70,305,279	6,452,894
Other outgo	-	689,233	689,233	-
Capital outlay	5,328,453	13,475,356	6,855,740	6,619,616
Debt service:				
Principal retirement	2,626,713	31,675	31,643	32
Interest	<u>2,378,333</u>	<u>808</u>	<u>808</u>	<u>-</u>
Total expenditures	<u>563,668,431</u>	<u>591,608,153</u>	<u>553,491,115</u>	<u>38,117,038</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(37,283,254)</u>	<u>(25,844,492)</u>	<u>(3,662,692)</u>	<u>22,181,800</u>
Other financing sources (uses):				
Transfers in	4,208,003	4,235,204	3,850,573	(384,631)
Transfers out	(2,875,207)	(3,156,079)	(1,719,449)	1,436,630
Proceeds from the sale of land/building	<u>-</u>	<u>-</u>	<u>1,360,162</u>	<u>1,360,162</u>
Total other financing sources (uses)	<u>1,332,796</u>	<u>1,079,125</u>	<u>3,491,286</u>	<u>2,412,161</u>
Change in fund balance	(35,950,458)	(24,765,367)	(171,406)	24,593,961
Fund balance, July 1, 2018	<u>70,500,751</u>	<u>70,500,751</u>	<u>70,500,751</u>	<u>-</u>
Fund balance, June 30, 2019	<u>\$ 34,550,293</u>	<u>\$ 45,735,384</u>	<u>\$ 70,329,345</u>	<u>\$ 24,593,961</u>

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2019

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>
TOTAL OPEB LIABILITY		
Service cost	\$ 33,273,763	\$ 28,429,909
Interest on total OPEB liability	24,982,078	28,454,100
Differences between expected and actual experience	-	(135,537,910)
Changes of assumptions	(89,783,252)	(83,559,205)
Benefit payments	<u>(20,462,037)</u>	<u>(19,351,654)</u>
Net change in total OPEB liability	(51,989,448)	(181,564,760)
Total OPEB liability - beginning of year (a)	<u>832,507,858</u>	<u>780,518,410</u>
Total OPEB liability - end of year (b)	<u>\$ 780,518,410</u>	<u>\$ 598,953,650</u>
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 48,000,844	\$ 33,078,830
Net investment income	3,951,473	4,395,048
Administrative expenses	(19,446)	(29,756)
Other expenses	-	(72,482)
Benefit payments	<u>(20,462,037)</u>	<u>(19,351,654)</u>
Change in plan fiduciary net position	31,470,834	18,019,986
Fiduciary trust net position - beginning of year (c)	<u>23,287,118</u>	<u>54,757,952</u>
Fiduciary trust net position - end of year (d)	<u>\$ 54,757,952</u>	<u>\$ 72,777,938</u>
Net OPEB liability - beginning (a) - (c)	<u>\$ 809,220,740</u>	<u>\$ 725,760,458</u>
Net OPEB liability - ending (b) - (d)	<u>\$ 725,760,458</u>	<u>\$ 526,175,712</u>
Plan fiduciary net position as a percentage of the total OPEB liability	7%	14%
Covered employee payroll	\$ 263,777,849	\$ 284,495,904
Net OPEB liability as a percentage of covered employee payroll	275%	185%

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2019

Other Postemployment Benefits
Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>
Actuarially determined contribution	\$ 41,766,451	\$ 29,997,546
Contributions in relation to the actuarially determined contribution	<u>(33,078,830)</u>	<u>(28,640,257)</u>
Contribution deficiency (excess)	<u>\$ 8,687,621</u>	<u>\$ 1,357,289</u>
Covered employee payroll	\$284,495,904	\$271,833,894
Contributions as a percentage of covered employee payroll	11.63%	10.54%

The ADC for the District's fiscal years ended June 30, 2018 and June 30, 2019 was determined as part of the June 30, 2016 and June 30, 2018 valuations using a 7.25% and 7.00% discount rates, respectively.

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF MONEY-WEIGHTED RATE OF RETURN ON OPEB PLAN INVESTMENTS
For the Year Ended June 30, 2019

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>
Money-weighted rate of return on OPEB plan investments	10.70%	7.00%

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2019

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

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

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2019

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
District's proportion of the net pension liability	0.541%	0.534%	0.533%	0.518%	0.541%
District's proportionate share of the net pension liability	\$ 61,440,000	\$ 78,659,000	\$ 105,299,000	\$ 123,753,000	\$ 144,170,000
District's covered payroll	\$ 56,813,000	\$ 59,079,000	\$ 63,963,000	\$ 66,095,000	\$ 72,476,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.62%	187.24%	198.92%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%

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

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 For the Year Ended June 30, 2019

State Teachers' Retirement Plan
 Last 10 Fiscal Years

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

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 For the Year Ended June 30, 2019

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Contractually required contribution	\$ 6,954,207	\$ 7,577,683	\$ 9,180,596	\$ 11,256,216	\$ 13,259,325
Contributions in relation to the contractually required contribution	<u>(6,954,207)</u>	<u>(7,577,683)</u>	<u>(9,180,596)</u>	<u>(11,256,216)</u>	<u>(13,259,325)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 59,079,000	\$ 63,963,000	\$ 66,095,000	\$ 72,476,000	\$ 73,410,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

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

B - Schedule of Changes in Net OPEB Liability and Related Ratios

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

C - Schedule of the District's Contributions - OPEB

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

D - Schedule of Money-Weighted Rate of Return on OPEB Plan Investments

The Schedule of Money-Weighted Rate of Return (MWRR) on OPEB Plan Investments presents multi-year information for the MWRR associated with the OPEB trust.

E - Schedule of the District's Proportionate Share of the Net Pension Liability

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

F - Schedule of the District's Contributions

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

G - Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

NOTE 1 – PURPOSE OF SCHEDULES (Continued)

H - Changes of Assumptions

The discount rate for the Net OPEB liability was 2.92 percent, 3.56 percent and 4.25 percent in the June 30, 2016, 2017 and 2018 actuarial reports, respectively.

The discount rate for Public Employer's Retirement Fund B was 7.50, 7.65, 7.65, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016 and 2017 actuarial reports, respectively.

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

<u>Assumption</u>	<u>Measurement Period</u>			
	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.60%	7.60%
Wage growth	3.5%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2019

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	Community Facilities Fund	Total
ASSETS							
Cash in County Treasury	\$ 5,571,369	\$ 70,000	\$ 15,838	\$ 6,324,343	\$ 14,923,991	\$ 2,343,787	\$ 29,249,328
Cash on hand and in banks	2,230	407,720	18,092	349,015	42,310	-	819,367
Cash in revolving account	-	-	-	2,000	-	-	2,000
Receivables	45,801	300,871	1,299,718	6,451,126	180,135	35,042	8,312,693
Due from grantor government	112,886	262,720	3,108,171	20,496	-	-	3,504,273
Due from other funds	47,866	948,996	6,530	473,790	1,007,441	-	2,484,623
Stores inventory	-	-	-	615,908	-	-	615,908
Total assets	<u>\$ 5,780,152</u>	<u>\$ 1,990,307</u>	<u>\$ 4,448,349</u>	<u>\$ 14,236,678</u>	<u>\$ 16,153,877</u>	<u>\$ 2,378,829</u>	<u>\$ 44,988,192</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 590,986	\$ 496,098	\$ 573,334	\$ 531,129	\$ 49,520	\$ 387,442	\$ 2,628,509
Unearned revenue	82,800	-	711,088	-	-	-	793,888
Due to other funds	<u>1,251,929</u>	<u>1,416,217</u>	<u>3,148,291</u>	<u>1,123,042</u>	<u>-</u>	<u>-</u>	<u>6,939,479</u>
Total liabilities	<u>1,925,715</u>	<u>1,912,315</u>	<u>4,432,713</u>	<u>1,654,171</u>	<u>49,520</u>	<u>387,442</u>	<u>10,361,876</u>
Fund balances:							
Nonspendable	-	-	-	617,908	-	-	617,908
Restricted	<u>3,854,437</u>	<u>77,992</u>	<u>15,636</u>	<u>11,964,599</u>	<u>16,104,357</u>	<u>1,991,387</u>	<u>34,008,408</u>
Total fund balances	<u>3,854,437</u>	<u>77,992</u>	<u>15,636</u>	<u>12,582,507</u>	<u>16,104,357</u>	<u>1,991,387</u>	<u>34,626,316</u>
Total liabilities and fund balances	<u>\$ 5,780,152</u>	<u>\$ 1,990,307</u>	<u>\$ 4,448,349</u>	<u>\$ 14,236,678</u>	<u>\$ 16,153,877</u>	<u>\$ 2,378,829</u>	<u>\$ 44,988,192</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2019

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	Community Facilities Fund	Total
Revenues:							
LCFF	\$ 17,653,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,615
Federal sources	351,875	1,509,182	12,086,704	25,597,003	-	-	39,544,764
Other state sources	2,865,067	2,205,221	10,356,154	1,827,808	-	-	17,254,250
Other local sources	<u>100,899</u>	<u>3,595,357</u>	<u>1,939,612</u>	<u>1,236,738</u>	<u>6,026,856</u>	<u>1,829,838</u>	<u>14,729,300</u>
Total revenues	<u>20,971,456</u>	<u>7,309,760</u>	<u>24,382,470</u>	<u>28,661,549</u>	<u>6,026,856</u>	<u>1,829,838</u>	<u>89,181,929</u>
Expenditures:							
Current:							
Certificated salaries	8,284,426	2,321,648	7,762,101	-	-	-	18,368,175
Classified salaries	1,226,101	1,520,573	5,183,959	7,463,367	-	-	15,394,000
Employee benefits	6,389,999	2,704,504	10,279,884	5,093,160	-	-	24,467,547
Books and supplies	321,935	204,695	173,851	12,160,509	-	-	12,860,990
Contract services and operating expenditures	2,201,542	1,698,836	337,635	265,471	11,664	13,840	4,528,988
Capital outlay	-	-	-	1,657,415	163,656	2,278,202	4,099,273
Debt service:							
Principal retirement	-	-	-	-	2,445,000	-	2,445,000
Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,966,120</u>	<u>1,051,324</u>	<u>3,017,444</u>
Total expenditures	<u>18,424,003</u>	<u>8,450,256</u>	<u>23,737,430</u>	<u>26,639,922</u>	<u>4,586,440</u>	<u>3,343,366</u>	<u>85,181,417</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,547,453</u>	<u>(1,140,496)</u>	<u>645,040</u>	<u>2,021,627</u>	<u>1,440,416</u>	<u>(1,513,528)</u>	<u>4,000,512</u>
Other financing sources (uses):							
Transfers in	35,203	1,295,746	388,500	-	-	-	1,719,449
Transfers out	<u>(2,093,207)</u>	<u>(77,258)</u>	<u>(1,034,200)</u>	<u>(645,908)</u>	<u>-</u>	<u>-</u>	<u>(3,850,573)</u>
Total other financing sources (uses)	<u>(2,058,004)</u>	<u>1,218,488</u>	<u>(645,700)</u>	<u>(645,908)</u>	<u>-</u>	<u>-</u>	<u>(2,131,124)</u>
Net change in fund balances	489,449	77,992	(660)	1,375,719	1,440,416	(1,513,528)	1,869,388
Fund balances, July 1, 2018	<u>3,364,988</u>	<u>-</u>	<u>16,296</u>	<u>11,206,788</u>	<u>14,663,941</u>	<u>3,504,915</u>	<u>32,756,928</u>
Fund balances, June 30, 2019	<u>\$ 3,854,437</u>	<u>\$ 77,992</u>	<u>\$ 15,636</u>	<u>\$ 12,582,507</u>	<u>\$ 16,104,357</u>	<u>\$ 1,991,387</u>	<u>\$ 34,626,316</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2019

Sacramento City Unified School District, a political subdivision of the State of California, was established on July 7, 1936. The territory covered by the District does not include certain areas of the City of Sacramento, but does include some contiguous territory located outside city boundaries, but within Sacramento County boundaries. The District operated forty-two elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two adult education centers, two special education centers and forty-two children's centers and preschools, serving infants through age 12. Seventeen charter schools also operated in the District serving kindergarten through grade twelve, five of which were governed by the District Board of Education.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jessie Ryan	President	December 2020
Darrel Woo	Vice President	December 2022
Michael Minnick	Second Vice President	December 2020
Leticia Garcia	Member	December 2022
Lisa Murawski	Member	December 2022
Christina Pritchett	Member	December 2020
Mai Vang	Member	December 2020
Rachel Halbo	Student Member	June 2019*

ADMINISTRATION

Jorge A. Aguilar
Superintendent

Cathy Allen**
Chief Operations Officer

Lisa Allen
Deputy Superintendent

Alex Barrios***
Chief Communications Officer

Vincent Harris
Chief Continuous Improvement and Accountability Officer

Elliot Lopez****
Chief Information Officer

Vacant†
Chief Business Officer

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2019

ADMINISTRATION
(Continued)

Cancy McArn
Chief Human Resources Officer

Iris Taylor, Ed.D.[‡]
Chief Academic Officer

*Olivia Ang-Olson voted into office as the student member in June 2019 for the 2019-20 fiscal year.

** Cathy Allen retired effective October 14, 2019.

*** Alex Barrios resigned effective January 3, 2020.

****Elliot Lopez resigned effective January 31, 2020.

† The position was vacant at June 30, 2019. Rose F. Ramos was hired effective September 16, 2019.

‡ Iris Taylor, Ed.D. resigned effective September 30, 2019. Christine Baeta was reassigned effective August 15, 2019.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2019

	<u>Second Period Report</u>	<u>Annual Report</u>
Certificate Number:	FC17E3D6	6B026A34
Elementary:		
Transitional Kindergarten through Third	12,084	12,040
Fourth through Sixth	9,094	9,045
Seventh and Eighth	6,519	6,481
Special Education	213	210
Community Day School	<u>24</u>	<u>28</u>
	<u>27,934</u>	<u>27,804</u>
Secondary:		
Ninth through Twelfth	10,345	10,180
Special Education	<u>146</u>	<u>141</u>
Total Secondary	<u>10,491</u>	<u>10,321</u>
District ADA Totals	<u><u>38,425</u></u>	<u><u>38,125</u></u>
<u>Charter Schools</u>		
Certificate Number:	C679988A	0D14D792
Bowling Green Elementary - Classroom-Based:		
Transitional Kindergarten through Third	456	453
Fourth through Sixth	<u>314</u>	<u>306</u>
Total Bowling Green Elementary Charter	<u>770</u>	<u>759</u>
Certificate Number:	5B78B495	2A9DFA67
George Washington Carver School of Arts and Science - Classroom-Based:		
Ninth through Twelfth	<u>228</u>	<u>219</u>
Certificate Number:	81214BBA	8C8AE3B6
New Joseph Bonnheim - Classroom-Based:		
Transitional Kindergarten through Third	157	157
Fourth through Sixth	<u>118</u>	<u>117</u>
Total New Joseph Bonnheim Charter	<u>275</u>	<u>274</u>
Certificate Number:	D4EE9A29	906C2668
New Technology High - Classroom-Based:		
Ninth through Twelfth	<u>190</u>	<u>187</u>
Certificate Number:	760C9ABA	5222786D
The Met Sacramento High School - Non-Classroom-Based:		
Ninth through Twelfth	<u>264</u>	<u>259</u>
Total Charter Schools	<u><u>1,727</u></u>	<u><u>1,698</u></u>

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2019

<u>Grade Level</u>	<u>Statutory Minutes Require- ment</u>	<u>2018-2019 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
<u>District</u>				
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	50,492	180	In Compliance
Grade 2	50,400	50,492	180	In Compliance
Grade 3	50,400	50,492	180	In Compliance
Grade 4	54,000	54,008	180	In Compliance
Grade 5	54,000	54,008	180	In Compliance
Grade 6	54,000	54,008	180	In Compliance
Grade 7	54,000	54,130	180	In Compliance
Grade 8	54,000	54,130	180	In Compliance
Grade 9	64,800	64,800	180	In Compliance
Grade 10	64,800	64,800	180	In Compliance
Grade 11	64,800	64,800	180	In Compliance
Grade 12	64,800	64,800	180	In Compliance
<u>Bowling Green Charter School - Classroom Based</u>				
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	50,492	180	In Compliance
Grade 2	50,400	50,492	180	In Compliance
Grade 3	50,400	50,492	180	In Compliance
Grade 4	54,000	54,008	180	In Compliance
Grade 5	54,000	54,008	180	In Compliance
Grade 6	54,000	54,008	180	In Compliance
<u>George Washington Carver School of Arts and Science - Classroom Based</u>				
Grade 9	64,800	64,800	180	In Compliance
Grade 10	64,800	64,800	180	In Compliance
Grade 11	64,800	64,800	180	In Compliance
Grade 12	64,800	64,800	180	In Compliance
<u>New Joseph Bonnheim Charter School - Classroom Based</u>				
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	50,492	180	In Compliance
Grade 2	50,400	50,492	180	In Compliance
Grade 3	50,400	50,492	180	In Compliance
Grade 4	54,000	54,008	180	In Compliance
Grade 5	54,000	54,008	180	In Compliance
Grade 6	54,000	54,008	180	In Compliance
<u>New Technology High School - Classroom Based</u>				
Grade 9	64,800	68,835	175	In Compliance
Grade 10	64,800	68,835	175	In Compliance
Grade 11	64,800	68,835	175	In Compliance
Grade 12	64,800	68,835	175	In Compliance

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2019

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	Special Education Cluster:		
84.027	IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 9,086,678
84.027	IDEA: Private School ISP	13379	25,913
84.173	IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	272,858
84.027A	IDEA: Mental Health Services, Part B, Sec 611	14468	475,066
84.137A	IDEA: Preschool Staff Development, Part B, Sec 619	13431	2,416
84.173A	Alternative Dispute Resolution, Part B, Sec 611	13007	<u>15,865</u>
	Subtotal Special Education Cluster		<u>9,878,796</u>
	Adult Education Program:		
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	120,757
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	24,750
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>37,506</u>
	Subtotal Adult Education Program		<u>183,013</u>
	Carl D. Perkins Program:		
84.048	Vocational Programs: Voc & Applied Single Parent II (Carl Perkins Act)	*	282,150
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>481,086</u>
	Subtotal Carl D. Perkins Program		<u>763,236</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2019

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	\$ 16,068,679
84.010	ESEA: Title I, Home Visit	14329	227,029
84.010	ESEA: Title I, Part A, Other No Child Left Behind	14329	<u>798,397</u>
	Subtotal Title I Program		<u>17,094,105</u>
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	2,098,451
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	191,566
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.365	ESEA: Title III, Limited English Proficiency (LEP) Student Program	14346	762,609
84.060	Indian Education (From Federal Government)	10011	29,570
84.063	Pell Grants - Student Financial Aid Cluster	*	798,469
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	1,949,500
84.215G	Innovative Approaches to Literacy Program	*	174,474
84.377	ESEA: Title I, School Improvement Grant (SIG) for QEIA Schools	14971	<u>13,103,273</u>
	Total U.S. Department of Education		<u>47,166,482</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Health Care Services</u>			
	Medicaid Cluster:		
93.778	Medi-Cal Billing Option	10013	1,154,169
93.778	Medi-Cal Administrative Activities	10013	<u>499,517</u>
	Medicaid Cluster subtotal		<u>1,653,686</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Education</u>			
93.596	Child Development: Federal General (CCTR) and State Preschool (CSPP); Rs 5026, Family Child Care Home (CFCC) - CCDF Cluster	13609	366,378
93.674	Chafee Foster Care Independent Living	*	99,999
93.600	Head Start	10016	11,720,327
93.566	Refugee Cash and Medical Assistance Program	*	<u>31,994</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2019

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Health and Human Services - Passed through Substance Abuse and Mental Health Services Administration</u>			
93.243	Meadowview Project Aware Grant	*	<u>41,239</u>
	Total U.S. Department Health and Human Services		<u>13,913,623</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	National School Lunch Program	13396	\$ 20,670,745
10.559	Child Nutrition: Summer Food Service Program Operations	13004	<u>318,025</u>
	Subtotal Child Nutrition Cluster		<u>20,988,770</u>
10.558	Child Nutrition: Child Care Food Program	13666	2,085,308
10.582	Child Nutrition: Fresh Fruit and Vegetable Program	14968	<u>62,702</u>
	Total U.S. Department of Agriculture		<u>23,136,780</u>
<u>U.S. Department of Justice</u>			
16.543	Missing Children's Assistance	*	<u>85,466</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC	*	<u>342,358</u>
<u>U.S. Department of Labor</u>			
	Workforce Innovation and Opportunity Act Cluster:		
17.259	Workforce Investment Act, Youth Activities	10055	160,747
17.258	Workforce Investment Act, Adult Activities	10055	<u>52,808</u>
	Total U.S. Department of Labor		<u>213,555</u>
	Total Federal Programs		<u>\$ 84,858,264</u>

* District is unable to provide PCA numbers.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

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

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2019
(UNAUDITED)

	(Budget) 2020	2019	2018	2017
<u>General Fund</u>				
Revenues and other financing sources	\$ 561,965,949	\$ 555,039,158	\$ 508,290,529	\$ 501,227,431
Expenditures	578,839,041	553,491,115	518,008,558	515,670,957
Other uses and transfers out	<u>1,833,785</u>	<u>1,719,449</u>	<u>1,248,027</u>	<u>2,022,282</u>
Total outgo	<u>580,672,826</u>	<u>555,210,564</u>	<u>519,256,585</u>	<u>517,693,239</u>
Change in fund balance	<u>\$ (18,706,877)</u>	<u>\$ (171,406)</u>	<u>\$ (10,966,056)</u>	<u>\$ (16,465,808)</u>
Ending fund balance	<u>\$ 51,622,468</u>	<u>\$ 70,329,345</u>	<u>\$ 70,500,751</u>	<u>\$ 81,466,807</u>
Available reserves	<u>\$ 45,265,663</u>	<u>\$ 52,751,482</u>	<u>\$ 20,013,133</u>	<u>\$ 20,013,133</u>
Designated for economic uncertainties	<u>\$ 45,265,663</u>	<u>\$ 52,751,482</u>	<u>\$ 20,013,133</u>	<u>\$ 20,013,133</u>
Undesignated fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Available reserves as percentages of total outgo	<u>7.8%</u>	<u>9.5%</u>	<u>3.9%</u>	<u>4.0%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$1,600,159,938</u>	<u>\$1,608,818,718</u>	<u>\$1,804,562,828</u>	<u>\$1,285,646,178</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>38,091</u>	<u>38,425</u>	<u>38,588</u>	<u>38,686</u>

The General Fund fund balance has decreased by \$27,603,270 over the past three years. The District has incurred operating deficits in three of the past three years, and anticipates incurring an operating deficit during the 2019-2020 fiscal year. The fiscal year 2019-2020 budget projects a decrease of \$18,706,877. For a district this size, the state recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2019, the District has met this requirement.

Total long-term liabilities have increased by \$323,172,540 over the past two years, due primarily to the recognition of the net pension and the net OPEB liabilities (Note 6 to the financial statements).

Average daily attendance has decreased by 261 over the past two years. The District anticipates a decrease of 334 ADA for the 2019-2020 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2019

<u>Charter No.</u>	<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
0598	Aspire Capitol Heights Academy	Separate Report
0018	Bowling Green Charter Elementary	Included as Charter Schools Fund
0775	California Montessori Project Capitol Campus	Separate Report
1273	Capitol Collegiate Academy	Separate Report
0588	George Washington Carver School of Arts and Science	Included as Charter Schools Fund
1848	Growth Public Schools	Separate Report
0640	Language Academy of Sacramento	Separate Report
0586	The Met Sacramento High School	Included as Charter Schools Fund
1690	New Joseph Bonnheim Charter School	Included as Charter Schools Fund
0585	New Technology High School	Included as Charter Schools Fund
1986	NorCal Trade and Tech*	Separate Report
1386	Oak Park Preparatory Academy**	Separate Report
0596	Sacramento Charter High School	Separate Report
1948	Sacramento Academic and Vocational Academy (SAVA)	Separate Report
0552	Sol Aureus College Preparatory	Separate Report
0491	St. HOPE Public School 7	Separate Report
1186	Yav Pem Suab Academy	Separate Report

*Charter School closed effective August 30, 2019

**Charter School closed effective June 30, 2019

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
For the Year Ended June 30, 2019

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
Revenues		
Other local sources	\$ <u>357,466</u>	\$ <u>412,971</u>
Expenditures:		
Certificated salaries	214,539	187,108
Classified salaries	-	48,024
Employee benefits	136,790	139,282
Books and supplies	4,483	228
Contract services and operating expenditures	1,654	2,831
Indirect costs	<u>-</u>	<u>35,498</u>
Total expenditures	<u>357,466</u>	<u>412,971</u>
Change in fund balance	-	-
Fund balance, July 1, 2018	<u>-</u>	<u>-</u>
Fund balance, June 30, 2019	<u>\$ -</u>	<u>\$ -</u>

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 74 to 75 of the financial statements for a complete presentation of the Child Development Fund.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO SUPPLEMENTARY INFORMATION
 June 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

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

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2019.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 87,394,922
Deduct: Medi-Cal Billing Option unspent funds	93.778	(76,436)
Child Care Food Program unspent funds	10.558	(2,159,752)
Fresh Fruit and Vegetable Program unspent funds	10.582	<u>(300,470)</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 84,858,264</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2019

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2019-2020 fiscal year, as required by the State Controller's Office.

F - Schedule of Charter Schools

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

G - Schedule of First 5 Revenues and Expenditures

This schedule provides information about the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2019, the District did not adopt this program.

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

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance with State Laws and Regulations

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the State of California's *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2019.

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

(Continued)

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

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools.

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

The District did not operate as a District of Choice; therefore, we did not perform any procedures related to District of Choice.

The District did not operate a Before School Education and Safety Program; therefore, we did not perform any procedures related to this program.

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

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

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on Sacramento City Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the *2018-19 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sacramento City Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Findings 2019-002 and 2019-003 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding After School Education and Safety Program and Unduplicated Local Control Funding Formula Pupil Counts. Compliance with such requirements is necessary, in our opinion, for Sacramento City Unified School District to comply with the requirements applicable to the state laws and regulations referred to above.

(Continued)

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2019.

Other Matter

Sacramento City Unified School District's responses to the noncompliance findings identified in our audit are included in the accompanying Schedule of Audit Findings and Questioned Costs. Sacramento City Unified School District's responses were not subjected to the auditing procedures applied in the audit of State Compliance and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
February 18, 2020

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

Board of Education
Sacramento City Unified School District
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements, and have issued our report thereon dated February 18, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control that was communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2019-001.

(Continued)

Compliance and Other Matters

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

Sacramento City Unified School District's Response to Finding

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

Purpose of this Report

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

Crowe LLP

Crowe LLP

Sacramento, California
February 18, 2020



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

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance on First 5 Sacramento County Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2019.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on First 5 Sacramento County Program

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2019.

Purpose of this Report

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

Crowe LLP

Crowe LLP

Sacramento, California
February 18, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sacramento City Unified School District's major federal programs for the year ended June 30, 2019. Sacramento City Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Unmodified Opinion on Each of the Major Federal Programs

In our opinion, Sacramento City Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2019.

(Continued)

Report on Internal Control Over Compliance

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

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

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

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

Crowe LLP

Crowe LLP

Sacramento, California
February 18, 2020

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

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

Noncompliance material to financial statements
noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

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

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

<u>CFDA Number(S)</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Opinion</u>
84.010	NCLB: Title I Cluster	Unmodified
10.558	Child Care Food Program	Unmodified

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

Identification of major programs:

<u>CFDA Number(S)</u>	<u>Name of Federal Program or Cluster</u>
84.010	NCLB: Title I Cluster
10.558	Child Care Food Program

Dollar threshold used to distinguish between Type A
and Type B programs: \$ 2,545,748

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

STATE AWARDS

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

2019-001 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Criteria

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

Context

Three individuals in the Accounting Services department have the ability to prepare and post journal entries into the financial system.

Effect

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

Cause

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

Fiscal Impact

Not applicable.

Recommendation

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

Views of Responsible Officials and Planned Corrective Action

The District currently uses a manual process for the segregation of duties to mitigate the same individual preparing and posting their own journal entries into the financial system. The District will implement stronger internal controls to address the risk that the same individual could prepare and post journal entries into the financial system by adding an additional level of review to verify potential entries on a periodic basis.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-002 DEFICIENCY - AFTER SCHOOL SAFETY AND EDUCATION PROGRAM - ATTENDANCE
(10000)**

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (B) and Education Code Section 44809 - Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition

The After School Education and Safety (ASES) Program improperly reported 31 days of attendance in their attendance system and was unable to provide sign in sheets to support an additional 2 days of attendance in their attendance system.

Context

We performed the audit procedures enumerated in the State of California 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified the finding described above.

Effect

The effect of this finding is an overstatement of 33 days of attendance for the District's ASES program.

Cause

The errors were the result of clerical errors in accounting for attendance.

Fiscal Impact

Not determinable.

Recommendation

The District should enforce controls to ensure accurate accounting for attendance.

Views of Responsible Officials and Planned Corrective Action

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on student attendance reporting procedures. The Youth Development department staff will perform internal reviews prior to filing attendance reports, and will submit corrected 2018-19 attendance reports to the California Department of Education.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000)**

Criteria

Education Code Section 42238.02 (B)(3)(B) - ...determine if the English learner, foster youth, and free or reduced-price meal eligible pupil counts [in Carloads] are consistent with the school district'S or charter school'S English learner, foster youth, and free or reduced-price meal eligible pupil records.

Condition

At multiple sites in the District, two students were improperly included as as Free or reduced-price meal eligible. There was no supporting documentation that these students met the free or reduced-price meal eligible program guidelines.

Context

We performed the audit procedures enumerated in the State of California 2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified the finding described above.

Effect

For the District, the effect of this finding is an extrapolated overstatement of 333 unduplicated pupil counts.

	<u>Abraham Lincoln Elementary</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Unduplicated Pupil Count Both FRPM & ELAS</u>	
As certified on Carloads	482	317	17	148	482
Audit adjustments	<u>-</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(6)</u>
Adjusted counts	<u><u>482</u></u>	<u><u>311</u></u>	<u><u>17</u></u>	<u><u>148</u></u>	<u><u>476</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (continued)**

Albert Einstein Middle

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	588	486	16	86	588
Audit adjustments	<u>-</u>	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>(9)</u>
Adjusted counts	<u><u>588</u></u>	<u><u>477</u></u>	<u><u>16</u></u>	<u><u>86</u></u>	<u><u>579</u></u>

Alice Birney Public Waldorf K-8

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	173	160	2	11	173
Audit adjustments	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>(3)</u>
Adjusted counts	<u><u>173</u></u>	<u><u>157</u></u>	<u><u>2</u></u>	<u><u>11</u></u>	<u><u>170</u></u>

Arthur A. Benjamin Health Professions High

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	175	148	5	22	175
Audit adjustments	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>(3)</u>
Adjusted counts	<u><u>175</u></u>	<u><u>145</u></u>	<u><u>5</u></u>	<u><u>22</u></u>	<u><u>172</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Bret Harte Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	227	193	2	32	227
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>227</u>	<u>189</u>	<u>2</u>	<u>32</u>	<u>223</u>

C.K. McClatchy High

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	1,428	1,161	31	236	1,428
Audit adjustments	-	(21)	-	-	(21)
Adjusted counts	<u>1,428</u>	<u>1,140</u>	<u>31</u>	<u>236</u>	<u>1,407</u>

Caleb Greenwood Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	155	145	3	7	155
Audit adjustments	-	(3)	-	-	(3)
Adjusted counts	<u>155</u>	<u>142</u>	<u>3</u>	<u>7</u>	<u>152</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

California Middle

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	596	490	5	101	596
Audit adjustments	-	(9)	-	-	(9)
Adjusted counts	<u>596</u>	<u>481</u>	<u>5</u>	<u>101</u>	<u>587</u>

Caroline Wenzel Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	253	221	5	27	253
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>253</u>	<u>217</u>	<u>5</u>	<u>27</u>	<u>249</u>

Cesar Chavez Intermediate

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	362	267	2	93	362
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>362</u>	<u>262</u>	<u>2</u>	<u>93</u>	<u>357</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

David Lubin Elementary

	Unduplicated Pupil Count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on Carloads	257	220	4	33	257
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>257</u>	<u>216</u>	<u>4</u>	<u>33</u>	<u>253</u>

Earl Warren Elementary

	Unduplicated Pupil Count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on Carloads	396	231	10	155	396
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>396</u>	<u>226</u>	<u>10</u>	<u>155</u>	<u>391</u>

Edward Kemble Elementary

	Unduplicated Pupil Count				Total
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	
As certified on Carloads	517	293	15	209	517
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>517</u>	<u>287</u>	<u>15</u>	<u>209</u>	<u>511</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Elder Creek Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	734	387	11	336	734
Audit adjustments	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	<u>(7)</u>
Adjusted counts	<u><u>734</u></u>	<u><u>380</u></u>	<u><u>11</u></u>	<u><u>336</u></u>	<u><u>727</u></u>

Ethel I. Baker Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	636	378	4	254	636
Audit adjustments	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	<u>(7)</u>
Adjusted counts	<u><u>636</u></u>	<u><u>371</u></u>	<u><u>4</u></u>	<u><u>254</u></u>	<u><u>629</u></u>

Ethel Phillips Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	492	240	7	245	492
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>492</u></u>	<u><u>235</u></u>	<u><u>7</u></u>	<u><u>245</u></u>	<u><u>487</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Father Keith B. Kenny

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	311	231	5	75	311
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>311</u></u>	<u><u>226</u></u>	<u><u>5</u></u>	<u><u>75</u></u>	<u><u>306</u></u>

Golden Empire Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	421	341	10	70	421
Audit adjustments	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	<u>(7)</u>
Adjusted counts	<u><u>421</u></u>	<u><u>334</u></u>	<u><u>10</u></u>	<u><u>70</u></u>	<u><u>414</u></u>

H.W. Harkness Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	319	232	6	81	319
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>319</u></u>	<u><u>227</u></u>	<u><u>6</u></u>	<u><u>81</u></u>	<u><u>314</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Hollywood Park Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	283	232	2	49	283
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>283</u>	<u>227</u>	<u>2</u>	<u>49</u>	<u>278</u>

Hubert H. Bancroft Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	240	213	4	23	240
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>240</u>	<u>209</u>	<u>4</u>	<u>23</u>	<u>236</u>

Isador Cohen Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	232	190	-	42	232
Audit adjustments	-	(4)	-	340	336
Adjusted counts	<u>232</u>	<u>186</u>	<u>-</u>	<u>382</u>	<u>568</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

James Marshall Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	340	257	11	72	340
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>340</u></u>	<u><u>252</u></u>	<u><u>11</u></u>	<u><u>72</u></u>	<u><u>335</u></u>

John Bidwell Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	261	191	3	67	261
Audit adjustments	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Adjusted counts	<u><u>261</u></u>	<u><u>187</u></u>	<u><u>3</u></u>	<u><u>67</u></u>	<u><u>257</u></u>

John D. Sloat Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	232	172	3	57	232
Audit adjustments	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Adjusted counts	<u><u>232</u></u>	<u><u>168</u></u>	<u><u>3</u></u>	<u><u>57</u></u>	<u><u>228</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

John F. Kennedy High

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	1,347	1,139	37	171	1,347
Audit adjustments	<u>-</u>	<u>(21)</u>	<u>-</u>	<u>-</u>	<u>(21)</u>
Adjusted counts	<u><u>1,347</u></u>	<u><u>1,118</u></u>	<u><u>37</u></u>	<u><u>171</u></u>	<u><u>1,326</u></u>

John H. Still K - 8

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	854	573	49	232	854
Audit adjustments	<u>-</u>	<u>(11)</u>	<u>-</u>	<u>-</u>	<u>(11)</u>
Adjusted counts	<u><u>854</u></u>	<u><u>562</u></u>	<u><u>49</u></u>	<u><u>232</u></u>	<u><u>843</u></u>

John Morse Therapeutic Center

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	41	38	-	3	41
Audit adjustments	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Adjusted counts	<u><u>41</u></u>	<u><u>37</u></u>	<u><u>-</u></u>	<u><u>3</u></u>	<u><u>40</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Kit Carson International Academy

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	395	337	6	52	395
Audit adjustments	-	(7)	-	-	(7)
Adjusted counts	<u>395</u>	<u>330</u>	<u>6</u>	<u>52</u>	<u>388</u>

Leataata Floyd Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	338	313	-	25	338
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>338</u>	<u>307</u>	<u>-</u>	<u>25</u>	<u>332</u>

Luther Burbank High

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	1,529	1,086	55	388	1,529
Audit adjustments	-	(20)	-	-	(20)
Adjusted counts	<u>1,529</u>	<u>1,066</u>	<u>55</u>	<u>388</u>	<u>1,509</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Mark Twain Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	287	206	3	78	287
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>287</u>	<u>202</u>	<u>3</u>	<u>78</u>	<u>283</u>

Martin Luther King, Jr. Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	336	283	6	47	336
Audit adjustments	-	(7)	-	-	(7)
Adjusted counts	<u>336</u>	<u>276</u>	<u>6</u>	<u>47</u>	<u>329</u>

Nicholas Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	614	396	7	211	614
Audit adjustments	-	(8)	-	-	(8)
Adjusted counts	<u>614</u>	<u>388</u>	<u>7</u>	<u>211</u>	<u>606</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Non-Public School Group for Sacramento City Unified

	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	160	103	29	28	160
Audit adjustments	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>(2)</u>
Adjusted counts	<u><u>160</u></u>	<u><u>101</u></u>	<u><u>29</u></u>	<u><u>28</u></u>	<u><u>158</u></u>

O. W. Erlewine Elementary

	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	184	151	5	28	184
Audit adjustments	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>(3)</u>
Adjusted counts	<u><u>184</u></u>	<u><u>148</u></u>	<u><u>5</u></u>	<u><u>28</u></u>	<u><u>181</u></u>

Oak Ridge Elementary

	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	480	331	10	139	480
Audit adjustments	<u>-</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(6)</u>
Adjusted counts	<u><u>480</u></u>	<u><u>325</u></u>	<u><u>10</u></u>	<u><u>139</u></u>	<u><u>474</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

<u>Pacific Elementary</u>					
Unduplicated Pupil Count					
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	698	363	30	305	698
Audit adjustments	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	<u>(7)</u>
Adjusted counts	<u><u>698</u></u>	<u><u>356</u></u>	<u><u>30</u></u>	<u><u>305</u></u>	<u><u>691</u></u>

<u>Peter Burnett Elementary</u>					
Unduplicated Pupil Count					
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	465	273	24	168	465
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>465</u></u>	<u><u>268</u></u>	<u><u>24</u></u>	<u><u>168</u></u>	<u><u>460</u></u>

<u>Phoebe A. Hearst Elementary</u>					
Unduplicated Pupil Count					
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	124	119	2	3	124
Audit adjustments	<u>-</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>(3)</u>
Adjusted counts	<u><u>124</u></u>	<u><u>116</u></u>	<u><u>2</u></u>	<u><u>3</u></u>	<u><u>121</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Pony Express Elementary

	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	268	188	9	71	268
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>268</u>	<u>184</u>	<u>9</u>	<u>71</u>	<u>264</u>

Rosa Parks K - 8

	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	776	555	9	212	776
Audit adjustments	-	(11)	-	-	(11)
Adjusted counts	<u>776</u>	<u>544</u>	<u>9</u>	<u>212</u>	<u>765</u>

Sacramento City Unified - Home Hospital

	<u>Enrollment</u>	<u>Unduplicated Pupil Count</u>			<u>Total</u>
		<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	16	12	3	1	16
Audit adjustments	-	(1)	-	-	(1)
Adjusted counts	<u>16</u>	<u>11</u>	<u>3</u>	<u>1</u>	<u>15</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Sam Brannan Middle

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	384	326	7	51	384
Audit adjustments	<u>-</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(6)</u>
Adjusted counts	<u><u>384</u></u>	<u><u>320</u></u>	<u><u>7</u></u>	<u><u>51</u></u>	<u><u>378</u></u>

School of Engineering & Sciences

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	376	322	9	45	376
Audit adjustments	<u>-</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(6)</u>
Adjusted counts	<u><u>376</u></u>	<u><u>316</u></u>	<u><u>9</u></u>	<u><u>45</u></u>	<u><u>370</u></u>

Sequoia Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	288	259	7	22	288
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>288</u></u>	<u><u>254</u></u>	<u><u>7</u></u>	<u><u>22</u></u>	<u><u>283</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Success Academy

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	23	21	-	2	23
Audit adjustments	-	(1)	-	-	(1)
Adjusted counts	<u>23</u>	<u>20</u>	<u>-</u>	<u>2</u>	<u>22</u>

Susan B. Anthony Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	310	146	19	145	310
Audit adjustments	-	(3)	-	-	(3)
Adjusted counts	<u>310</u>	<u>143</u>	<u>19</u>	<u>145</u>	<u>307</u>

Sutter Middle

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	546	496	5	46	547
Audit adjustments	-	(9)	-	-	(9)
Adjusted counts	<u>546</u>	<u>487</u>	<u>5</u>	<u>46</u>	<u>538</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Sutterville Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	201	168	9	24	201
Audit adjustments	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Adjusted counts	<u><u>201</u></u>	<u><u>164</u></u>	<u><u>9</u></u>	<u><u>24</u></u>	<u><u>197</u></u>

Tahoe Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	313	258	2	53	313
Audit adjustments	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>	<u>(5)</u>
Adjusted counts	<u><u>313</u></u>	<u><u>253</u></u>	<u><u>2</u></u>	<u><u>53</u></u>	<u><u>308</u></u>

Theodore Judah Elementary

	<u>Unduplicated Pupil Count</u>				
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
As certified on Carloads	198	178	8	12	198
Audit adjustments	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Adjusted counts	<u><u>198</u></u>	<u><u>174</u></u>	<u><u>8</u></u>	<u><u>12</u></u>	<u><u>194</u></u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Washington Elementary

	Unduplicated Pupil Count				
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on Carloads	163	142	1	20	163
Audit adjustments	-	(3)	-	-	(3)
Adjusted counts	<u>163</u>	<u>139</u>	<u>1</u>	<u>20</u>	<u>160</u>

West Campus

	Unduplicated Pupil Count				
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on Carloads	486	478	-	8	486
Audit adjustments	-	(9)	-	-	(9)
Adjusted counts	<u>486</u>	<u>469</u>	<u>-</u>	<u>8</u>	<u>477</u>

William Land Elementary

	Unduplicated pupil count				
	Enrollment	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total
As certified on Carloads	260	148	26	86	260
Audit adjustments	-	(3)	-	-	(3)
Adjusted counts	<u>260</u>	<u>145</u>	<u>26</u>	<u>86</u>	<u>257</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
 (40000) (Continued)**

Woodbine Elementary

	<u>Unduplicated Pupil Count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	306	216	4	86	306
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>306</u>	<u>212</u>	<u>4</u>	<u>86</u>	<u>302</u>

District-Wide

	<u>Unduplicated Pupil Count</u>				<u>Total</u>
	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on Carloads	29,482	21,900	792	6,790	29,482
Audit adjustments	-	(333)	-	-	(333)
Adjusted counts	<u>29,482</u>	<u>21,567</u>	<u>792</u>	<u>6,790</u>	<u>29,149</u>

Cause

The errors were the result of clerical errors in accounting for unduplicated pupil counts.

Fiscal Impact

The Unduplicated Pupil Percentage for Sacramento City Unified School District was originally reported at 71.63% and the revised School District Unduplicated Pupil Percentage should be revised to 71.35%; the fiscal impact is a reduction of LCFF revenues of approximately \$627,091.

Recommendation

The District should ensure that all students are properly reflected in the Carloads reporting under the appropriate free or reduced-price meal program status.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2019-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS
(40000) (Continued)**

Views of Responsible Officials and Planned Corrective Action

The District will work with administration and staff to follow internal controls to confirm only eligible students are included in the California Longitudinal Pupil Achievement Data System (CALPADS) reporting before the report has been submitted. This includes ongoing inter-department meetings to ensure accurate CALPADS reporting for Free or Reduced-Price Meal Program (FRPM) and English Language Acquisition Status (ELAS) Local Control Funding Formula (LCFF) funded students; a final review process to confirm accuracy prior to the report submission; and a random selection of a sampling of the students included in the FRPM and ELAS reporting over various school sites.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2019

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2018-001	Implemented.	
<u>Condition:</u> At various school sites selected for testing the following issues were noted:		
<u>Arthur A. Benjamin Health Professions High School</u>		
<ul style="list-style-type: none">• Profit and Loss statements for the student store are not approved.• Fundraisers are not approved by the site principal.		
<u>Sam Brannan Middle School</u>		
<ul style="list-style-type: none">• A dual count is not being documented when funds are turned into the office.• A receipt is not being issued when funds are turned into the office.• Cash receipts are not reconciled to supporting documentation when turned into the office.• Profit and Loss statements for the student store are not prepared or approved.		
<u>New Technology High School</u>		
<ul style="list-style-type: none">• Fundraisers are not approved prior to the event.• Monthly financial reports and reconciliations are not reviewed by the site principal.		
<u>American Legion Continuation High</u>		
<ul style="list-style-type: none">• Receipts are not issued when funds are turned into the office.• Deposits are not performed in a timely manner.		

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2019

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2018-001 (Continued)		
<p><u>Recommendation:</u> Based on the deficiencies identified above, we recommend the following:</p> <ul style="list-style-type: none">• Cash count forms should be prepared evidencing dual count of funds for receipt of funds.• A receipt for the funds turned into the ASB should be issued.• Cash receipts should be supported by detailed schedules noting the quantity and unit price of items sold.• Profit and Loss statements for the student store should be prepared and approved.• The Monthly Encumbrance Report should be reviewed by the principal.• Approval of expenditures should be formally documented by the proper individuals (including an elected student representative if applicable) before an item is purchased.		
2018-002		
<u>Condition</u>	Implemented.	
<p>Arthur A. Benjamin Health Professions High School - Grades 9-12:</p> <ul style="list-style-type: none">• One student was improperly counted as present for one day.		
<p>New Technology High School - Grades 9-12:</p> <ul style="list-style-type: none">• One student was improperly counted as present for one day.		
<p><u>Recommendation:</u> We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded.</p>		

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2019

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
<p data-bbox="196 380 315 409">2018-003</p> <p data-bbox="196 443 683 621"><u>Condition:</u> At multiple sites in the District, three students were improperly included as English learner. There was no supporting documentation that these students were approved to be documented as English learner status.</p> <p data-bbox="196 655 683 833">At New Technology High School, one student was improperly included as English learner. There was no supporting documentation that the student was approved to be documented as English learner status.</p> <p data-bbox="196 867 683 989"><u>Recommendation:</u> The District should ensure that all students are properly reflected in the CalPADS reporting under the appropriate English Learner status.</p>	Implemented.	



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1a

Meeting Date: March 5, 2020

Subject: Approve Personnel Transactions

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

Division: Human Resources Services

Recommendation: Approve Personnel Transactions.

Background/Rationale: N/A

Financial Considerations: N/A

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

Documents Attached:

1. Certificated Personnel Transactions Dated March 5, 2020
2. Classified Personnel Transactions Dated March 5, 2020

<p>Estimated Time of Presentation: N/A Submitted by: Cancy McArn, Chief Human Resources Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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Attachment 1: CERTIFICATED 3/5/2020

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY-REEMPLY							
JACOBSEN	KEVIN	B	Teacher, Elementary Spec Subj	ABRAHAM LINCOLN ELEMENTARY	2/3/2020	6/30/2020	EMPLOY PROB 2/3/20
KUNZE	DEAN	0	Teacher, K-8	MARTIN L. KING JR ELEMENTARY	2/19/2020	6/30/2020	EMPLOY PROB 2/19/20
MERAR	LAUREN	B	Teacher, Elementary	WILLIAM LAND ELEMENTARY	2/11/2020	6/30/2020	EMPLOY PROB 2/11/20
PITTMAN	LINA	B	Teacher, Elementary	ETHEL I. BAKER ELEMENTARY	2/5/2020	6/30/2020	EMPLOY PROB 2/5/20
THOMPSON	BRITNEY	B	Teacher, K-8	MARTIN L. KING JR ELEMENTARY	1/28/2020	6/30/2020	EMPLOY PROB 1/28/20
LEAVES							
BUTLER	KRISTA	A	Teacher, Spec Ed	JAMES W MARSHALL ELEMENTARY	2/13/2020	6/30/2020	LOA (PD) ADMIN 2/13-6/30/20
HOLMES	ALIYA	A	CoorII,Foster Youth Services	FOSTER YOUTH SERVICES PROGRAM	12/16/2019	2/9/2020	AMEND LOA (PD) 12/16/19-2/09/20
HOLMES	ALIYA	A	CoorII,Foster Youth Services	FOSTER YOUTH SERVICES PROGRAM	2/10/2020	6/30/2020	LOA RTN 2/10/20
KIHU	KEZIAH	B	Teacher, Resource, Special Ed.	PACIFIC ELEMENTARY SCHOOL	2/20/2020	6/30/2020	LOA (UNPD) ADMIN 2/20-6/30/20
LLADOC	MA JUDITH	A	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	2/6/2020	2/19/2020	LOA (PD) ADMIN 2/6/20-6/30/20
MARTINEZ	MALIKA	C	Teacher, Elementary	JOHN D SLOAT BASIC ELEMENTARY	1/28/2020	1/31/2020	LOA RTN (PD) ADMIN 1/28/20
RE-ASSIGN/STATUS CHANGE							
ALLPRESS	REBECCA	C	Teacher, Spec Ed	PARKWAY ELEMENTARY SCHOOL	7/1/2019	1/31/2020	STCHG 7/1/19
FOSSUM	NICOLE	C	Teacher, Elementary	TAHOE ELEMENTARY SCHOOL	11/9/2019	6/30/2020	STCHG 11/9/19
TURPEN	ASHLEY	B	Teacher, Elementary	HOLLYWOOD PARK ELEMENTARY	8/30/2019	6/30/2020	STCHG 8/30/19
SEPARATE / RESIGN / RETIRE							
BREWER	SAMUEL	A	Teacher, Elementary	DAVID LUBIN ELEMENTARY SCHOOL	7/1/2019	6/30/2020	SEP/RETIRE 6/30/20
DAWSON	KATHY	A	Teacher, Elementary	THEODORE JUDAH ELEMENTARY	7/1/2019	6/15/2020	SEP/RETIRE 6/15/20
GARDNER	DREW	A	Teacher, Elementary	GOLDEN EMPIRE ELEMENTARY	7/1/2019	6/30/2020	SEP/RETIRE 6/30/20
HERLEHY	JUDITH	A	Teacher, Spec Ed	SUTTER MIDDLE SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
HILL	ALAN	A	Teacher, Elementary	CAMELLIA BASIC ELEMENTARY	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
MALONE	PATRICK	A	Teacher, Middle School	WILL C. WOOD MIDDLE SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
NISHIZAKI	CRYSTELL	A	Teacher, High School	C. K. MCCLATCHY HIGH SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
OTIONO	GEORGE	A	Teacher, High School, Contin.	AMERICAN LEGION HIGH SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
PLESSAS	CHRISTINA	A	Librarian, Middle School	SAM BRANNAN MIDDLE SCHOOL	7/1/2019	6/16/2020	SEP/RETIRE 6/12/20
RENSCHLER	RONDA	A	Teacher, Elementary	MATSUYAMA ELEMENTARY SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
ROGAR-TOSNEY	JENNIFER	A	Teacher, High School	CAPITAL CITY SCHOOL	7/1/2019	5/15/2020	SEP/RETIRE 5/15/20
ROSALES-GARCIA	MARIA	A	Teacher, Elementary	PACIFIC ELEMENTARY SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
SWEARER	DIANA	A	Teacher, Resource, Special Ed.	MATSUYAMA ELEMENTARY SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
TSUNEMOTO-IKEGAMI	TERRY	A	Teacher, Elementary	PARKWAY ELEMENTARY SCHOOL	7/1/2019	6/13/2020	SEP/RETIRE 6/13/20
ZIMNY	KARI	A	Teacher, Middle School	ALBERT EINSTEIN MIDDLE SCHOOL	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20
ZIMNY	KARI	A	Teacher, Traveling Music	MUSIC SECTION	7/1/2019	6/12/2020	SEP/RETIRE 6/12/20

Attachment 2: CLASSIFIED 3/5/2020

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY-REEMPLY							
AVAKYAN	SHOGIK	B	Child Care Attendant, Chld Dev	CHILD DEVELOPMENT PROGRAMS	2/18/2020	6/30/2020	EMPLOY PROB 2/18/20
BARRERA ESPINOSA	CYNTIA	B	Teacher Assistant, Bilingual	WOODBINE ELEMENTARY SCHOOL	2/14/2020	6/30/2020	REEMPL PROB 2/14/20
BELLE	JOSEPHINE	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	1/16/2020	6/30/2020	EMPLOY PROB 1/16/20
BOGAN	QUARMAINE	B	Noon Duty	JOHN H. STILL - K-8	2/18/2020	6/30/2020	REEMPL PROB, 2/18/20
CARDENAS	ERALDICA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	1/31/2020	6/30/2020	EMPLOY PROB1 1/31/20
FRAZIER	DENNIS	B	Bus Driver	TRANSPORTATION SERVICES	2/3/2020	6/30/2020	EMPLOY PROB1 2/3/20
HERNANDEZ	DEBRA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	1/17/2020	6/30/2020	EMPLOY PROB 1/17/20
LANDONI	GABRIELA	A	Teacher Assistant, Bilingual	ISADOR COHEN ELEMENTARY SCHOOL	2/14/2020	6/30/2020	REEMPL 39MO 2/14/20
LI	QIAOZHI	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	2/3/2020	6/30/2020	EMPLOY PROB1 2/3/20
MEDINA	DESIREE	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	2/3/2020	6/30/2020	EMPLOY PROB1 2/3/20
OCHOA	CYNTHIA	B	Noon Duty	EDWARD KEMBLE ELEMENTARY	2/14/2020	6/30/2020	EMPLOY PROB 2/14/20
SALAZAR	ALEJANDRA	B	Lead Payroll Tech	EMPLOYEE COMPENSATION	2/6/2020	6/30/2020	EMPLOY PROB 12/6/20
THAO	NAN	B	Instructional Aide	CAMELLIA BASIC ELEMENTARY	2/13/2020	6/30/2020	EMPLOY PROB 2/13/20
LEAVES							
ALVARADO	RACHEL	A	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAMS	1/29/2020	4/16/2020	AMEND LOA (PD) 1/29/20-4/16/20
MILTON WILSON	SHEENA	A	Employee Benefit Tech	EMPLOYEE COMPENSATION	2/5/2020	6/30/2020	RTN LOA 2/5/20
MORALES	LILLIAN	B	Inst Aid, Spec Ed	O. W. ERLEWINE ELEMENTARY	2/7/2020	6/30/2020	LOA (PD) ADMIN 2/7-6/30/20
PEREZ SERRATO	KARLA	A	Child Care Attendant, Chld Dev	CHILD DEVELOPMENT PROGRAMS	1/27/2020	3/17/2020	LOA (PD) 1/27/20-3/17/20
RODRIGUEZ	ANA	A	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAMS	2/4/2020	6/30/2020	LOA (UNPD) ADMIN 2/4/2020
STAGG	NANCY	A	School Office Manager I	SUTTERVILLE ELEMENTARY SCHOOL	1/28/2020	6/30/2020	LOA RTN (PD) FMLA 1/28/20
RE-ASSIGN/STATUS CHANGE							
BROWNING	NATHANIEL	B	Dir I, Cap Proj Fac & Res Mgmt	FACILITIES SUPPORT SERVICES	2/1/2020	6/30/2020	REA/STCHG 2/1/20
GARCIA	THOMAS	A	Custodian	C. K. McCLATCHY HIGH SCHOOL	2/3/2020	6/30/2020	REA/STCHG 2/3/20
GUERRA	SEAN	A	Inst Aid, Spec Ed	WASHINGTON ELEMENTARY SCHOOL	2/3/2020	2/29/2020	STCHG 2/3/20
JONES	ANTHONY	B	Campus Monitor	ROSEMONT HIGH SCHOOL	12/1/2019	6/30/2020	STCHG 12/1/19
SEPARATE / RESIGN / RETIRE							
ALLEN	TERESA	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	1/1/2020	2/12/2020	SEP 2/12/20
COATS JR	LEONARD	R	Custodian	SOL AUREUS COLLEGE PREP	7/1/2019	12/13/2019	SEP/RESIGN 12/13/19
GRANADOS	DELIA	A	Fd Sv Asst III	NUTRITION SERVICES DEPARTMENT	7/1/2019	2/12/2020	SEP 39MO 2/12/20
HEWITT	MONICA	B	Inst Aid, Spec Ed	KIT CARSON INTL ACADEMY	10/7/2019	2/14/2020	SEP/RESIGN 2/14/20
HITE	PATRICIA	Q	Instructional Aide	REASSIGNED	1/1/2020	2/14/2020	SEP/RETIRE 2/14/20
LOPEZ	ELLIOT	A	Chief Information Officer	INFORMATION SERVICES	7/1/2019	1/31/2020	SEP/RESIGN 1/31/20
LOPEZ	DOROTHY	A	Office Tchncn II	ROSA PARKS MIDDLE SCHOOL	7/1/2019	1/7/2020	SEP/TERM 1/7/20
PANTLIK	KATHY	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	2/1/2020	2/21/2020	SEP/RESIGN 2/21/20
RODRIGUEZ	SALVADOR	A	Custodian	SUTTER MIDDLE SCHOOL	8/29/2019	4/30/2020	SEP/RETIRE 4/30/20
SORENSEN	BECKY	A	Fd Sv Asst III	NUTRITION SERVICES DEPARTMENT	7/1/2019	2/12/2020	SEP 39MO 2/12/20



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Meeting Date: March 5, 2020

Agenda Item 10.1b

Subject: Approve Changes to Existing Council of Occupational Education (COE) Program for Accreditation Compliance

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

Division: Academic Office

Recommendation: Approve adding new program.

Background/Rationale: Charles A. Jones Career and Education Center (CAJ) is proposing to open a new career education program in partnership with Medical Training Solutions, Inc. called **Veterinary Assistant (84 classroom hours plus 40 externship hours = 124 hours total)**. Veterinary assistants maintain and sterilize surgical instruments and equipment. They handle routine animal care and help Veterinarians and Veterinary technologists and technicians with their daily tasks. They can also provide animal in care in homes, including feeding, bathing, and exercise. There are no Veterinary Assistant programs offered in the Sacramento region at adult schools nor community colleges, and offering this program at CAJ would meet a demand in the field and introduce students to a new career. According to US Bureau of Labor Statistics, in California in 2016, there were 11,900 jobs in this field, with projections of 14,400 jobs in 2026, a 21% increase. The expected wages for this career path in the Sacramento-Roseville-Arden-Arcade, CA Metro Area is from \$12.64, a median of \$14.92, and a high of \$23.15 an hour. Adults of all ages have expressed interest in this career. CAJ is fortunate to have adequate space to house the program, including fenced-in yard space for supervised observation of the animals, along with classroom and lab space in which to operate the program. Under an approved SCUSD contract, Medical Training Solutions, Inc. would provide curriculum development and consultation, along with personnel to provide lab instruction and supervision. One of our CAJ Medical/Clinical Assistant teachers, trained in 4H and Future Farmers of America with 30 years of experience in animal husbandry, animal wound-care and immunizations, and animal shows for county fairs, would also provide instruction. The program covers all aspects of a Veterinary clinic and will train in front and back office procedures. The owner of Medical Training Solutions, Inc. has been in the medical field for 30 years. Medical Training Solutions, Inc. offers consultation and programming in Phlebotomy, Pharmacy Technician, Certified Medical Assisting, Veterinary Technician and Surgical Technician and operates programs in schools and colleges from Monterey to Elk Grove. Once opened, we anticipate serving 64-80 students in the Veterinary Assistant program during the year.

Financial Considerations: None. This will be a fee-based program. A contract with Medical Training Solutions, Inc. will be developed and processed through SCUSD contracts department for program setup and consultation. The current CAJ Medical Assisting teacher will provide instruction on an SCUSD per diem contract, already in place. Once the program is listed on the Eligible Training Provider List through EDD, WIOA Title I (for Youth, Adults and Dislocated Workers), and WIOA Title IV (Department of Rehabilitation) funding will be obtained through the SETA's America's Job Center to cover student fees for those who qualify. Students will be responsible for paying program fees directly, or through job center or other scholarships.

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

Documents Attached:

1. Signature page for approvals to add new CAJ program
2. Program Description for Veterinary Assistant Program
3. Course Outline for Veterinary Assistant Program
4. US Bureau of Labor: Job Market Analysis for Veterinary Assistants

Estimated Time of Presentation: N/A

Submitted by: Christine Baeta, Chief Academic Officer
Susan Gilmore, Ph.D. Adult Education Director

Approved by: Jorge A. Aguilar, Superintendent

Charles A. Jones Career and Education Center – 323100
Request for Program Changes Under 25%

Program to Add	<i>Veterinary Assistant</i>	<i>CIP Code</i>	<i>01.8301</i>
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Approved Total Clock Hours	124
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The changes herein are approved as noted:

Jessie Ryan, Board President, Area 7
Sacramento City Unified School District

Date

Jorge A. Aguilar, Superintendent

Date

Veterinary Assistant Program Description



12 classroom days

8:00 AM – 3:00 PM, class meets one day a week

84 instructional hours, plus 40 hour externship = 124 hours

Books: Elsevier's Veterinary Assisting Textbook and workbook 2nd edition

This program covers all aspects of a Veterinary clinic. The Veterinary Assistant helps the front office as well as the back office. Instruction ranges from proper grooming techniques to the individual animal's diet. This class has a large skill base with the opportunity to handle animals of all species. The class covers dog and cat care, large animal care, reptiles, Avian and Exotics, nutrition, behavior, Nursing and Husbandry, Lab procedures, Diagnostic imaging, surgical procedures, grooming and much more. A Veterinary Assistant plays a very important role in the Veterinary office. They assist the Registered Veterinary Technician (RVT) as well as the Veterinarian with all aspects of animal care. Veterinary Assistants work with the pet owners to educate on proper grooming and nutrition as well as the true importance of the pet-owner relationship. This is a skill heavy class and accelerated learning at its best. A great program for anyone who is interested in any aspect of the Veterinary field and for those who love animals.

Animal subjects are not boarded overnight or without staff and student supervision, and pet owners sign legal waivers to allow participation in the program. Proper caging, leashing and restraints are used at all times. To keep the animals well-supervised while on site, the classrooms and boarding areas are located in a separate building designated for the program, and a fenced-in yard is adjacent to the program classrooms. The classrooms and yard have direct access to the school parking lot.

Veterinary Assisting Outline



Before class student should have read chapters 1 and 2

1ST week:

Class introduction and paperwork/student folders

Review chapters 1 and 2

Go over all answers in workbook

Homework: Chapter 3 and 4 Textbook and Workbook

2nd week:

Quiz #1

Review chapter 3 Medical Terminology

Animal Body Planes

Review chapter 4 Anatomy and Physiology

Body systems / bones, cat and dog

Homework: Chapter 5 and 6 Textbook and Workbook

3rd week:

Quiz #2

Review chapter 5 Pharmacology

Review chapter 6 Animal Behavior and Restraint

(Guest Speaker: Dog Trainer)

Skills: Gauze Muzzle

Restraint Dog/Cat

(animals in class)

Homework: Breed report #1 Dog

Chapter 7 and 8 Textbook and Workbook

4th week:

Quiz #3

Presentation of Breed report

Review chapter 7 Husbandry and Nutrition

Vaccinations for Dogs/ Cats

Review chapter 8 Animal Care and Nursing

Physical Exam/Normal ranges

Skills **(animals in class)**

Homework: Research and compare 2 types of dog food or cat food from store

Chapter 9 Textbook and Workbook

5th Week

Skills: Dog or cat physical/complete 2 with physical form

(animals in class)

Review for Midterm

6th week:

Mid term

Chapter 9 Anesthesia and Surgical Assisting

Surgical Instruments/sterilization techniques

Sterile prep/gloves

Homework: Chapter 10 and 11 Textbook and Workbook

7th week:

Review Chapter 10 Laboratory Procedure

Review Chapter 11 Diagnostic Imaging

Skills **(animals in class)**

Homework: Breed report #2 Cat

8th week:

Quiz #4

Skills **(animals in class)**

9th week:

Field Trip or Guest speaker

Animal report your choice. (No dog or cat reports)

Skills

Homework: Chapter 12 and 13 Textbook and Workbook

10th Week:

Animal guest day

Review Chapter 12 Avian and Exotic

Review Chapter 13 Large Animal

11th Week:

Quiz #5

(animals in class)

Review for skill and written final

12th Week:

Workbook due

(animals in class)

Written and skills Final

Students attend classes one day a week, for a total of 84 classroom instructional hours. Students will also complete a 40-hour externship to be scheduled with employment partners upon completion of classroom hours. Total program hours = 124.

Veterinary Assistants and Laboratory Animal Caretakers

What Veterinary Assistants and Laboratory Animal Caretakers Do

Veterinary assistants may maintain and sterilize surgical instruments and equipment.

Veterinary assistants and laboratory animal caretakers handle routine animal care and help scientists, [veterinarians](#), and [veterinary technologists and technicians](#) with their daily tasks.

Duties

Veterinary assistants and laboratory animal caretakers typically do the following:

- Feed, bathe, and exercise animals
- Clean and disinfect cages, kennels, and examination and operating rooms
- Restrain animals during examination and laboratory procedures
- Maintain and sterilize surgical instruments and equipment
- Monitor and care for animals after surgery
- Help provide emergency first aid to sick and injured animals
- Give medication or immunizations that veterinarians prescribe
- Assist in collecting blood, urine, and tissue samples

Veterinary assistants and laboratory animal caretakers also provide nursing care before surgery and other medical procedures.

They may prepare equipment and pass surgical instruments and materials to veterinarians during surgery. They also move animals during testing and other procedures.

Veterinary assistants typically help veterinarians and veterinary technologists and technicians treat injuries and illnesses of animals.

Laboratory animal caretakers' daily tasks include feeding animals, cleaning kennels, and monitoring animals.

Summary

Quick Facts: Veterinary Assistants and Laboratory Animal Caretakers	
2018 Median Pay	\$27,540 per year \$13.24 per hour
Typical Entry-Level Education	High school diploma or equivalent
Work Experience in a Related Occupation	None
On-the-job Training	Short-term on-the-job training
Number of Jobs, 2018	92,200
Job Outlook, 2018-28	19% (Much faster than average)
Employment Change, 2018-28	17,600

Work Environment

Veterinary assistants and laboratory animal caretakers work mainly in clinics, animal hospitals, and research laboratories. Their work may be physically and emotionally demanding.

How to Become a Veterinary Assistant or Laboratory Animal Caretaker

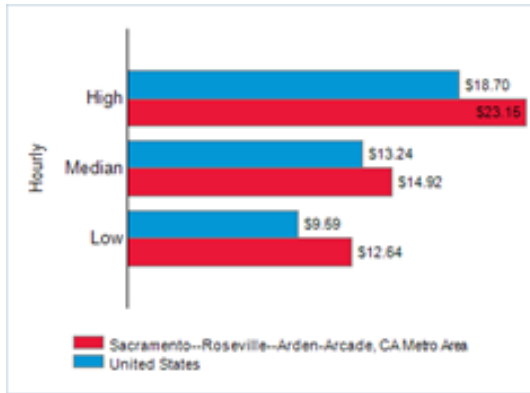
Most veterinary assistants and laboratory animal caretakers have a high school diploma or equivalent and learn the occupation on the job.

Pay

The median annual wage for veterinary assistants and laboratory animal caretakers was \$27,540 in May 2018.

National Employment Matrix- percent change projected 2028 = 109.8, in demand

Employment projections data for veterinary assistants and laboratory animal caretakers, 2018-28						
Occupational Title	SOC Code	Employment, 2018	Projected Employment, 2028	Change, 2018-28		Employment by Industry
				Percent	Numeric	
SOURCE: U.S. Bureau of Labor Statistics, Employment Projections program						
Veterinary assistants and laboratory animal caretakers	31-9096	92,200	109,800	19	17,600	



Projected employment

California	92,200
2016 Employment	2018 Employment
11,900	109,800
2026 Employment	2028 Employment
14,400	19%
Percent change	18,100
21%	Annual projected job opening
2,240	
Annual projected job openings	
United States	

Data Source: <https://www.bls.gov/> U.S. Bureau of Labor Statistics



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1c

Meeting Date: March 5, 2020

Subject: Approve Sutter Middle School Field Trip to Washington, D. C. and New York, New York from April 3 through April 8, 2020

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

Division: Academic Office

Recommendation: Approve Sutter Middle School Field Trip to Washington, D. C. and New York, New York from April 3 through April 8, 2020.

Background/Rationale: On April 3, 2020, a group of 70 students and 12 adult chaperones from Sutter Middle School will travel via commercial airline to Washington, D. C. and New York, New York to tour historic museums and monuments, adding to their educational experience, and gain a more realistic view of where some of the “making of America” took place.

Financial Considerations: No cost to the district.

LCAP Goal(s): College and Career Ready Students

Documents Attached:

1. Out of State Field Trip Documents

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Christine Baeta, Chief Academic Officer Chad Sweitzer, Instructional Assistant Superintendent</p> <p>Approved by: Jorge A. Aguilar, Superintendent</p>

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

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

School Name Sutter Middle School Date 02 / 03 / 20
 Teacher's Name michael baradat Room # 205 Telephone # 704-6865
 Fax # _____

Field Trip Destination Washington, D.C./New York City

- Local-50 mile radius (bus/walking) Local-50 mile radius (driver led trips) Out-of-Town (Beyond 50 mile radius)
(forward directly to Field Trip Office)
- Overnight Out-of-State/Country Involving Swimming or Wading Unusual Activities

Route See Itinerary—Commercial Airline to D.C., charter bus on east coast, commercial airline home from NY

Educational nature of field trip/excursion Extension of 8th grade US History curriculum

Depart Date 04/03/20 Time 7:00 a.m. Return Date 04 / 08 / 20 Time 8:00 p.m.

- TRANSPORTATION will be provided by: Walking School Bus - contact Transportation Field Trip Office
 Charter Bus Company (certified): Yes No - Check with Field Trip Office
 Private Vehicle/Parent Driver/Faculty Driver - Complete Volunteer Personal Automobile Use Form for each vehicle and driver, must have fingerprint clearance (check with Human Resources for fingerprint clearances)
 Public Transportation Train Commercial Airline Other: _____

Funding Source private NO COST TO SCUSD Financial Assistance Available? Yes No

Number of students participating: 70

Adult Chaperones/Drivers: Use additional forms if more than 4 names

- | | | | | |
|---------------------|--|-----------------|--|--------|
| | DRIVER | | | DRIVER |
| 1) Daniel O'Connell | <input type="checkbox"/> yes <input type="checkbox"/> no | 2) Dahlia Lee | <input type="checkbox"/> yes <input type="checkbox"/> no | |
| 3) Katherine Kokkos | <input type="checkbox"/> yes <input type="checkbox"/> no | 4) Andrea Brown | <input type="checkbox"/> yes <input type="checkbox"/> no | |

Teachers and Staff Attending: Use additional forms if more than 4 names

- | | | | |
|--------------------|--|-------------------|--|
| 1) michael baradat | <input type="checkbox"/> yes <input type="checkbox"/> no | 2) Tracy Feickert | <input type="checkbox"/> yes <input type="checkbox"/> no |
| 3) Heidi Gaynor | <input type="checkbox"/> yes <input type="checkbox"/> no | 4) Andrea Zazoski | <input type="checkbox"/> yes <input type="checkbox"/> no |

Principal Approval Date 2/13/2020

Risk Management Approval (Unusual Activities) Date 2-21-2020

Segment Administrator Approval Date 2.20.2020

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

- Local Trip (school or charter bus): (50-mile radius) - Submit to Principal for approval. Maintain all documents at site and forward a copy to Segment Administrator for approval.
- Local Trip: (50-mile radius: driver led) - Submit driver led trips to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Local Trip: (waling, RT, Amtrak): Submit walking trips to Principal for approval then forward to Segment Administrator for approval 2 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Trip Involving Unusual Activities (Water sports or high risk activities such as rafting, snorkeling, rock climbing, skiing, etc.) - Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip. This may require Special Event Liability Insurance
- Out-of-State/Country: Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Segment Administrator will place field trip item on Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board of Education.
- Approved forms will be returned by Segment Administrator. Maintain a copy of all forms at site for 2 years.

Reviewed by Site Office Manager:
 (Initials)

Sutter Middle School
Washington DC/New York City
Add'l. Adult Chaperones

Chow, Sheri
Feickert, Robert
Laird, Brian
Matchell, Jennifer

TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

Request to Attend: <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	Purpose for Attending: <input type="checkbox"/> Professional Development <input type="checkbox"/> Continued Education Credits Earned	Instructions: This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state. REQ # _____
--	---	--

School/Department Sutter Middle School Date 02/14/2020

Date(s) of Event April 3-8, 2020 Location Washington, D.C., New York City

Event Title (attach brochure) Eighth Grade Field Trip

Purpose* To experience historic monuments and landmarks to add to students' experience of learning American History. It is an extension of the US. History Curriculum

*(what value does this activity give students, attendees, staff, department/site or community?)
All sites chosen align to the different topics and units studied in 8th grade US History.

How does this travel align with the District's strategic plan?
Student experiences will connect students to the values of being a citizen and studying history.

How will this activity/event be used and shared?
Student experiences will connect students to the values of being a citizen and studying history.

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)* **	No. of Days Required	Budget Code (for substitute)
Michael Baradat	teacher	No		
Tracy Feickert	office tech 3	No		
Robert Feickert	teacher	No		
Heidi Gaynor	teacher	No		
Andrea Zasoski	teacher	No		

Additional Attendees Attached

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

Approvals:

Cristin Tahara / Chad Switzer, IAS
 Principal/Department Head Signature & Print Name Date 2/24/20

[Signature]
 Cabinet Level or Designee Signature Date 2/25/20

[Signature]
 Chief Business Officer Signature Date 2/18/20

[Signature]
 Superintendent or Designee Signature Date 2/18/20

District cost for all attendees (estimate)

Registration Fee *** 0.00

Meals included? Yes

B L D

Lodging 0.00

Transportation 0.00

Meals 0.00

Other 0.00

TOTAL 0.00

Categorical Budget Code(s): NO COSTS TO SCUSD: NO REIMB. WILL BE SOUGHT BY ATTENDEES. \$ 0.00

General Fund/Unrestricted \$ _____

***If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
Car Rental ****	_____

Travel Request Form Additional Attendees
Travel Destination: Washington, DC, New York City, NY
Travel Date(s): 4.3 – 8. 2020
School: Sutter Middle School

Name of Attendee	Position	Sub	No. of Days	Budget Code
Laird, Brian	Parent			
Lee, Dahlia	Parent			
Matchell, Jennifer	Parent			
O'Connell, Daniel	Parent			
Kokkos, Katherine	Parent			
Brown, Andrea	Parent			
Chow, Sheri	Parent			

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


School Name Sutter Middle School Date 04/ 03/ 20

Teacher's Name michael baradat Room # 205 Telephone # 704.6865

Field Trip Destination Washington D.C./New York City

Reason for travel Extension of 8th Grade Curriculum. We will be visiting historic sites, monuments, and museums that are essential to understanding our Nation's history.

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed itinerary for each day

Signed 
 Teacher

Approvals:

 2 / 13 / 2020
 Principal Date

 2 / 21 / 2020
 Risk Management Dept. Date

 2 / 20 / 2020
 Segment Administrator Date

 2 / 28 / 20
 Superintendent Date

/ /
 Board Approval Date



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1d

Meeting Date: March 5, 2020

Subject: Approve Minutes of the February 20, 2020, 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 20, 2020, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the February 20, 2020, Board of Education Regular Meeting

<p>Estimated Time of Presentation: N/A Submitted by: Jorge A. Aguilar, Superintendent Approved by: N/A</p>



BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, February 20, 2020

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

MINUTES

2019/20-17

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 4:38 p.m. by President Ryan, and roll was taken.

Members Present:

*President Jessie Ryan
Second Vice President Michael Minnick
Leticia Garcia
Lisa Murawski
Darrel Woo*

Members Absent:

*Vice President Christina Pritchett (arrived at 4:45 p.m.)
Mai Vang (arrived at 4:45 p.m.)
Student Member Olivia Ang-Olson (arrived at 6:15 p.m.)*

A quorum was reached.

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

None

3.0 CLOSED SESSION

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

- 3.1 *Government Code 54956.9 - Conference with Legal Counsel:*
 - a) *Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (Superior Court Case No. 34-2018-00226922 and OAH Case No. 2019080302)*
 - b) *Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (One Potential Case)*
 - c) *Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining TCS, SCTA Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA, SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Cancy McArn)*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Education Code 54957 – Public Employee Appointment*
 - a) *Chief Communications Officer*
- 3.5 *Education Code 35146 – The Board will hear staff recommendations on the following student expulsion(s):*
 - a) *Expulsion #6, 2019-20*
 - b) *Expulsion #7, 2019-20*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

- 4.1 *The Pledge of Allegiance*
- 4.2 *Broadcast Statement (Student Member Ang-Olson)*
- 4.3 *Stellar Student Recognition: Rosemont High School Career Technical Education Students Steven Alvarado III, Allister Arriaga, Angel Madrid, Giovanni Martinez, and Tyler Sheufelt*
 - *Presentation of Certificates by Vice President Christina Pritchett*

Public Comment: Rob Fong

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

Counsel Jerry Behrens announced a settlement in OAH Case No. 201908302 by unanimous vote, and also unanimous approval of Closed Session Non-reemployment Resolution No. 2019/20-G. Superintendent Aguilar announced the unanimous appointment of Tara Gallegos to the position of Chief Communications Officer.

6.0 AGENDA ADOPTION

President Ryan asked for a motion to adopt the agenda. A motion was made to approve by Member Murawski and seconded by Member Woo. The Board voted unanimously to adopt the agenda.

7.0 SPECIAL PRESENTATION

7.1 Approve Resolution No. 3125: Recognition of National Black History Month, February 2020 (Jessie Ryan) 5 minutes

President Ryan presented the resolution and also presented framed copies to Cassandra Jennings of the Greater Sacramento Urban League and LCAP/Parent Advisory Committee member Cecile Nunley. Ms. Jennings spoke.

Public Comment:

None

Board Comments:

Vice President Pritchett made a motion to approve the resolution. Member Woo seconded it, and the motion passed unanimously.

7.2 Approve Resolution No. 3124: Recognition of National Eating Disorders Awareness Week (February 24 – March 1, 2020) (Jessie Ryan and Christina Pritchett) 5 minutes

President Ryan and Vice President Pritchett presented the resolution.

Public Comment:

None

Board Comments:

Vice President Pritchett moved to approve the resolution, and President Ryan seconded. The motion passed unanimously.

8.0 PUBLIC COMMENT

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

President Ryan announced that she had received a request from SCTA to address the Board on the following: 1) Schools and Community First Initiative and other ways of improving school funding, and 2) fiscal transparency and accountability. Accordingly, SCTA had 15 minutes to speak on these topics.

Public Comment:
David Fisher
Karla Faucett
Kaden Krat
Jennifer Rumph
Damian Harmony
Trudy Mohr
Elizabeth Uribe
Cassandra Kelly Tillman
Phyllis Mosley
Zachary Bryant
Cecile Nunley
Rich Vasquez
Alison French-Tubo
Juan Martinez
Lamaia Coleman
Robyn Mutchler

9.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

9.1 Safe Schools Review (Ray Lozada)

Information

Safe Schools Director Ray Lozada presented. He went over the direction of the department moving forward, an overview of the current roles of non-school site based patrol officers (formerly “SROs”) and site administrators, and the increasing quality and frequency of safety planning and drills.

Public Comment:
Cecile Nunley
Robyn Mutchler

Board Comments:

Vice President Pritchett asked what Mr. Lozada’s relationship is with the sheriff, seeing that some of her schools are in the County and not in the City. She also asked how he is getting the sheriff’s reports. Mr. Lozada said he has reached out and met with the sheriff’s department. He said they are working on mainstreaming the process in which the principal will call him first, he will determine if the situation warrants getting law enforcement involved, and if so he will reach out to the sheriff’s department. Vice President Pritchett then asked how information gets to Mr. Lozada when someone calls 911 directly from the school. He said that he relies on the school resource officers to have that communication. Vice President Pritchett said she still does not think three officers are sufficient for the District. She also asked if he has been able to compare data to prior years. Mr. Lozada said that he does not have data for what happened in prior years. He said that we need to do better regarding that. Vice President Pritchett said that she is happy he is tracking these numbers from here on out. She then asked for a list of schools that have Columbine style locks, and she also asked that he hold a community meeting. She asked that a report on SROs be given every three months.

Student Member Ang-Olson asked for clarification on the Columbine locks. Mr. Lozada said they should all be installed over the next 18 months. Student Member Ang-Olson also asked if the role expectations for the non-school site based patrol officers has changed since there is only three now. Mr. Lozada explained the challenges being faced now that there are only three officers. He said they are basically now in triage mode. Student Member Ang-Olson said that she thought part of the goal in reducing the number of SROs was to use Campus Monitors, Social Workers, and other individuals to deal with situations. Mr. Lozada said time will be needed to project out what resources will be needed and to build those mechanisms. From his perspective, we need SROs to deal with safety.

Member Murawski appreciates the direction that this has gone, and she hope that they have an opportunity at a future time to look into more specific questions. She asked how we know what the demand is of the SROs, versus supply. Mr. Lozada said that it is clear that when looking at some of the categories, such as number of calls, group fights on campuses, trespassers on campuses, missing students, and sexual and physical abuse investigations, these are things for which we do not have a lot of discretion as to if we want to address it or not.

President Ryan noted that we will have another Board presentation on this in May and that some of the Board's questions can be incorporated into the next community meeting.

Member Vang thanked Mr. Lozada for his presentation and welcomed him to the District. She asked him and the Superintendent if we had collected data prior to August 29, 2019. Superintendent Aguilar said that he does not believe that we collected the data, but that our partners at the Sacramento Police Department did. He noted that we began collecting data as a result of the contract that was signed. Member Vang asked if the data in front of the Board now was internal data that the District SROs were collecting. Mr. Lozada said that it is a combination of our generated requests and their response. Member Vang said she is interested in seeing comparative data between this year and last year. What she is hearing is that there are more fights happening on campus, but feels it is important to see the comparison in data. She also asked when the questioning and apprehension policy would come back to the Board for discussion. Mr. Lozada said that he has reviewed a few drafts, and he believes there is a timeline for this. President Ryan said that, based on the work already done, they were hoping to bring this forward in March. Deputy Superintendent Lisa Allen said that is correct. Lastly Member Vang asked about school safety. Mr. Lozada said this is a community conversation and that we are just identifying the types of mechanisms that we need just to be good at dealing with behavior. Being committed to working with community and our partners is where we have to start. Member Vang said she also wants to make sure that our labor partners are part of this conversation.

Member Garcia thanked Mr. Lozada for the work he's done so far. She noted that we must think of safety in a more comprehensive way and, in realizing that we are lacking data from prior years, she would like to think about how we use what we currently have in informing the next conversation about how we are going to approach evaluating the contract with the SROs. She noted that it expires on June 30th.

President Ryan said one of her concerns is disproportionality. She said we need to be dealing with this head on, and that we should think about what our safety plan does to account for bias. She said we need to recognize that our Campus Monitors have a big role to play, and she would like to see if there is desire from the Campus Monitors to participate in additional training.

9.2 Measures Q and R at Work (Nathaniel Browning)

Information

Director of Capital Projects, Facilities, and Resource Management Nathaniel Browning introduced Facilities Project Technician Troy Mietz from Facilities, along with several others from the department. They then gave the presentation which went over the background of Measures Q and R, some highlighted projects, and expenditures by trustee area.

*Public Comment:
Rick Vasquez*

Board Comments:

Member Garcia spoke about the percentage split of resources between the trustee areas, and noted that all of the projects featured in the presentation are in Trustee Area Two; however, two of the three projects are serving the whole District. She asked about the 23 percent of Measure Q funds that remain as of January 31, 2020. She wanted to know the dollar amount and if the dollars have been committed. Mr. Browning said the dollar amount is about \$30 million and that we are currently underway with John F. Kennedy High School core academic, and much of that is not in the pie chart, as well as the core academic for Luther Burbank High School. Some of the funds are also to be used to fix roofs. Member Garcia recognized that American Legion High School is a phenomenal facility and asked if there is an educational program at the central kitchen and how else we are using this facility. It was pointed out to Member Garcia that community gardens line San Joaquin, as well as a walking promenade. The building will also house dry goods. Member Garcia asked how we can be more receptive with surrounding neighborhoods and asked if there are thoughts along those lines. Mr. Browning answered that there is a classroom and test kitchen that will be open for the civic permit process. Member Garcia asked about the impact to the neighborhood that is adjacent to the Transportation yard. She wants to figure out ways to work with the communities. She knows that the honking is being addressed, but the diesel idling is still a problem. She knows that these are pending issues, but she wants to make sure that we continue to work on these issues in a timely manner. Mr. Browning clarified that Trustee Area Two does have a large percentage, but the central kitchen and transportation is actually part of the “other” (with an asterisk). He also said that, regarding transportation, the project is complete, and what we are doing now to address the beeping and the back-up alarms is to implement alternatives to help mitigate some of the concerns of neighbors. The components being purchased for buses to address concerns do not have a useful life of ten years, so bond funds cannot be used, but other resources are being used. Member Garcia asked that this be communicated to the community and that work be done timely.

Vice President Pritchett asked that a Board communication be sent with a breakdown on area. She asked when the central kitchen will be opened. Mr. Browning answered that it will be in the first to half of November. Vice President Pritchett asked for an explanation of Proposition 39. Mr. Browning said that it was a California clean energy jobs act which provided a bucket of funds that had to be encumbered by June 2019 for energy upgrades to facilities. He gave some examples of purchases and upgrades that were done.

President Ryan pointed out the largest single expenditure in her area was for American Legion High School. This means that the neighborhood school expenditures are miniscule when looking at eight percent compared to the higher percentage in the other two areas, and she feels it is important to spend bond dollars through an equity lense.

9.3 Bond Oversight Committee Annual Report 2017-2018 (Nathaniel Browning and Rose F. Ramos)

The Chair of the Bond Oversight Committee, Michael Watanabe, gave the presentation. He gave an overview of Proposition 39, the 2018-19 and current membership, support staff, annual activities, projects, Measures Q and R audit findings, and conclusions.

Information

*Public Comment:
Terrence Gladney*

Board Comments:

Second Vice President Minnick said he appreciates the presentation and responded to the idea of having additional opportunities to have engaged conversations that may be lacking now that there is not a Facilities Committee. Although he agrees that it is more appropriate for the Board to address things in this space, he loves the idea of having opportunities for community input. He looks to Mr. Browning, as he knows there is talk about community meetings around facilities master plan matters in the future. He would like to look at how to structure regular meetings a couple of times per year.

Member Garcia thanked Second Vice President Minnick for his comments and asked about outreach and the selection process. She noted that Measure H expands the committee by two spots, a labor representative and a community representative. Mr. Watanabe said that there is an application on the District's website to be submitted. These applications go to the Board for approval. Mr. Browning said that previously the Board was asked to reach out to their constituents to find individuals that would be interested in serving on the committee.

9.4 Fiscal Recovery and SPSA Mid-Year Update (Rose F. Ramos, Kelley Odipo, and Vincent Harris)

Continuous Improvement and Accountability Chief Vincent Harris began the presentation and introduced Chief Business Officer Rose Ramos, State and Federal Programs Director Kelley Odipo, Accounting Director Amari Watkins, Instructional Assistant Superintendent Mary Hardin Young, and Cesar Chavez Elementary School Principal Eracleo Guevara. They reminded us that all children can learn, went over budget development and adoption, restructuring of our current process for tracking supplemental and concentration funds, Federal and State funds, the SACS code structure, conditions for change, return on investment, the mid-year review process, and next steps.

*Public Comment:
Alison French-Tubo*

Board Comments:

Member Murawski thanked the presenters and said she is wondering how principals can get the right variable to measure. She thinks it may be in consultation with the Instructional Assistant Superintendents, but said it is a concern of hers as we go into this wonderful methodology for measuring how we are doing. She would like to make sure that we are paying attention to the goal and measuring the right things.

Member Garcia also thanked the presenters, she found the process insightful and exciting, and said what really came through is the partnership with the principals. She asked how the Title I dollars flow to the site level. Ms. Odipo answered that there is a school-wide structure with a threshold of 50 percent. Therefore, if there are 50 percent of students that qualify for free and reduced lunch, then that triggers an allocation for that school site. Member Garcia asked what happens to the schools that do not meet that percentage. Ms. Odipo said that all schools receive an allocation of supplemental concentration dollars. Member Garcia asked about a public charge change at the Federal level and how this may discourage parents from applying for free and reduced lunch. She does not need the answer right now. She asked for a listing of schools and their percentages.

Member Woo asked if these Title I dollars are last year's money. Ms. Odipo said we are talking about this year's money for this school year. Member Woo said that there is a strong belief that next year's money is going to be reduced, and he is holding out hope that we can keep it the same. He asked if the presentation was for every school. Ms. Odipo said that every school conducted a mid-year review.

President Ryan thanked staff for all the work in aligning the SPSA budget to the LCAP and asked Principal Guevara how he has used the SPSA and the mid-year review as a way to embrace continuous improvement. Principal Guevara said that it has guided their school year thus far in terms of needs and what direction they want to go, and he gave examples. President Ryan commended Principal Guevara for his leadership and his partnership with his teachers.

Superintendent Aguilar commented that this is foundational to our own vision of tying student outcomes to every decision we make around our budget, and he said this is not connected to the fiscal crisis in any way. This will hopefully set the foundation for when we are not in the fiscal crisis situation anymore, and the

community should continue to demand and expect that we are tying every instructional and budget decision to very specific student outcomes. In that regard, it is also a reflection of our commitment to the countless hours and energy that have been expended by countless people. Superintendent Aguilar also said this is not about the District centralizing and keeping our site leaders and teaching staff from being innovative. By no means expect SPSAs to minimize our site's ability to be innovative. We want sites to be innovative, but want to be able to measure what it is that is being introduced into the system; that has to be tied to student outcomes. He asked Principal Guevara to express his viewpoint on this. Principal Guevara said that principals tend to think of the school as their school but the budget as the students' budget. Therefore, when he is able to ask in survey what parents need and would like to see for their own children, he is not held back at all; it allows him to move the work alongside them, and it has been a good feeling to have this tool which with to work.

9.5 Approve Resolution No. 3120: Resolution to Eliminate Certificated Employees Due to a Reduction of Particular Kinds of Service (Cancy McArn)

President Ryan noted that this is a preliminary notification of action. The presentation was then given by Chief Human Resources Officer Cancy McArn, Chief Business Officer Rose Ramos, Continuous Improvement and Accountability Chief Vincent Harris, and Instructional Assistant Superintendent Mary Hardin Young. The team went over past practice, changes in process, the budget development process, enrollment projection, SPSA mid-year review, pre-registration for core classes, next steps and the 2021-2022 planning and monitoring cycle.

Action

Public Comment:
Alison French-Tubo
Julie Law-Marin
Nikki Milevsky
David Fisher
Lamaia Coleman
Frank DeYoung

Board Comments:

Second Vice President Minnick said he was happy to see how student input had an effect on the process, such as course offerings. He said that we are identifying positions that may not be able to continue, with the understanding that hopefully through attrition we won't need to actually have employees leave us. He asked for an idea of how many positions were identified last year for notices and then how many actual lay-offs took place. Ms. McArn replied that the approval was to reduce about 178 fte, and of that about 100 actual notices went out by the May 15th deadline. Second Vice President Minnick asked where we ended up for the following school year. Ms. McArn stated that we started the school year with approximately 45 remaining on the lay-off list, excluding Child Development. Second Vice President Minnick said he is hopeful that this time the worst case scenario number will also reduce. He said it is his understanding that the reason we have had vacancies was not a direct result of the lay-offs we talked about from last

year, but because the issue was more around specific needs related to credentialing. Ms. McArn clarified that, yes, when there is a need one must look at the specific credential to see if it is a match. Lay-offs are done in seniority order, so the particular category or need is looked at first. Second Vice President Minnick asked if we could lose a Math teacher, for example, when we still need them due to seniority. Ms. McArn said that we do the lay-offs based on the need for next year, based on what we know now. When we get attrition and can bring an employee back, we look at seniority and also look at the credential match. One reason postings may be seen is that there may have been attrition in the middle of the year, so we still need to continuously try to fill positions. Open enrollment is taking place right now also, which may create additional adjustments.

Student Member Ang-Olson asked if classrooms would be filled with non-credentialed teachers or continuous substitutes, as she has classmates with as many as four substitutes. Ms. McArn said that we recognize we had that unfortunate position last year for this current school year. Therefore, in this year's process, there will be pre-registration and looking closely at some of the specialty programs. Student Member Ang-Olson asked for clarification that if classes are filled in subjects that students want to take that those teachers would not be eliminated, but in classes that are not full, those positions would be cut. Ms. McArn said we went through the process with sites and worked with the entire team, needing to reduce in certain areas, but we look District wide. This year, however, we looked at attrition in a different way, and Ms. McArn gave an example.

Member Garcia said this a confusing process. She asked how many students we are expecting to not show up on the first day of school. Ms. Ramos said it is approximately 200. Member Garcia asked if that is applied at a District level, and if that number of students translates into a number of positions that need to be eliminated. Ms. McArn explained that each site is looked at individually for enrollment projections and type of subject and grade requirements. Then an analysis is made District wide.

Vice President Pritchett made a motion to extend the meeting to 11:00 p.m. Member Murawski seconded, and the motion was unanimously approved.

Superintendent Aguilar noted to Ms. Ramos that in her presentation she described that site by site enrollment projections is one element of the staffing process. Ms. Ramos said that is correct. Superintendent Aguilar stated that Ms. Ramos had mentioned that, as a new CBO, she had to learn about the variety of unique programs that we offer in the District. He asked her for an example of how enrollment is not the determining factor to dictate staffing and where we have adjusted staffing levels despite what enrollment projections called for. He also asked Superintendent Gordon to give a perspective of SCOE as an oversight entity and his perspective on how we manage to remain committed to the unique programs we offer given the challenges that we face fiscally, and why (in that oversight role) the process we are undertaking tonight is necessary. Ms. Ramos gave examples from the small high schools, the Waldorf and dual immersion programs, and K-8 schools. Ms. Hardin Young elaborated on the situation for the K-8 schools. Superintendent Gordon explained that we have a very serious budget problem and so have to make huge cuts just to stay solvent. Therefore, we have to make sure we

are not spending more money that we need to spend to meet the goals we have. Based on what the Governor's May revision may show, things may get better or they may not, but you have to be prepared and there are deadlines which, if not met, there is no opportunity to make reductions for another 15 months. In terms of specialized programs, you are putting them "off ratio" because we have a set of programs that are not only appealing but very impactful. Some may bring students from outside the District, which is financially to District advantage, but these simply cost more. Superintendent Gordon said the Board could decide to close these programs down and save some money, but would lose these programs and probably have difficulty reinstating them if and when the budget becomes stabilized.

Member Garcia asked if Sutter Middle School or West Campus are considered specialty programs. She knows these schools, and others, have a wait list. She asked how this is reconciled with all the other sites that are not specialty programs. Ms. Ramos answered that we are continuing to review enrollment projections for adjustments. Member Garcia asked what happens between March 15th and May 15th, and how will the Board and the community know about the updates. Ms. McArn said on-going analysis will take into account any attrition and that there is a hearing process that takes place in April. The results of the hearing process and on-going monitoring will be brought to the Board in May. Member Garcia asked about final notices. Ms. McArn replied that final notices must be delivered by May 15th; therefore, prior to that date, they will come back to the Board with final lay-off notices. These lay-off notices are effective July 1st, but will rescind if needed after the notice is delivered. Member Garcia asked if it is common to have retirements happen so late into the school year. Ms. McArn said yes, retirements are received at all times in this District. Member Garcia noted that this information was not provided to the Board before tonight's meeting. She asked the Superintendent to find a way that we can be more informative and transparent at an earlier stage.

Member Murawski said she appreciates all the work that goes into all the processes and the explanation of the difference between positions and employees. She asked if the 24 vacant positions were in this year's budget and from where the positions came. Ms. McArn answered that the positions come from a variety of places; some are vacant because during the year there was a decision to close a position and open something else, but going through the lay-off process is the only legal way we have to close a position. Therefore, while we may not have been trying to fill it, we still have to note it through this process in order to officially close it. It can also be that a position happened to be vacant, and there was a decision made that it won't be needed for the next school year. Member Murawski then asked Ms. McArn to walk through the Adult Education piece; she asked if it is a program change that is proposed. Chief Academic Officer Christine Baeta responded. She said that the Adult Education preschool program is not a self-sustaining program; it requires funds from the District, and so for right now they are essentially on hold until we can ensure that we have funding for these positions. Member Murawski asked if the proposal is then to eliminate the parent participation preschool. Ms. Baeta replied that we must have contribution from the general fund to be able to sustain the program because the program is not self-sustaining with their fees, and we are working to try and find a monetary solution. Member Murawski asked if that is the entire parent participation preschool program, and Ms. Baeta replied yes. Member Murawski said the 54 positions beyond the vacant positions seems high. She asked

what makes these positions eliminated through the budgeting process. Ms. McArn explained how a reduction at a specific school site leads to a District wide look and perspective. She also explained how partial fte plays into it. Member Murawski asked if we will have fewer fte of total teachers next year. Ms. McArn answered that these are the positions identified, at this point in time, and the suggestion is to reduce these positions. This does not mean that we will not need additional positions, it just means that we need to continue to closely monitor throughout the next months, and going into the summer, to ensure that if something changes we are ready to make the commitment change. But as of right now, based on our overall needs, this is what is being recommended. Member Murawski asked if there is a number of positions that can be projected as needed based on prior experience. Ms. McArn said that this year they specifically tried to identify areas that 1) in which we know we have attrition and are likely going to be able to cover the loss and 2) are in areas that we know we will continue to need to try and recruit, such as Science and Special Education. Member Murawski said that she is willing to accept that we are in a tough financial situation and cannot afford to keep more staff than we need. However, what she is still concerned about is that we may close these positions, but then may need to add more staff, and the process for that seems a lot more cumbersome. We do not have a lot of time to look at if there are any other options for that, and it seems counterintuitive.

Member Pritchett moved to extend the meeting to 11:30. Member Vang seconded, and the motion passed unanimously.

Ms. McArn responded that we are trying to balance our responsibility to closely pay attention to our finances given the situation we are in and in meeting the needs of students and programs at school sites. This is why she cannot overemphasize the monitoring portion and the cross departmental collaboration. She noted that we all want to make sure we are fully staffed at all school sites, however we have obligations that must be met per education code, by March 13th this year, to issue preliminary notices. And so this is based on the information that we have and all the work that has been put in to balance all of those things is what leads us here. Member Murawski asked if what is being asked of the Board tonight is to approve issuance of preliminary notices. She asked if the Board takes action on this, does it mean that the District has authority to lay-off staff, or does staff have to come back to the Board in May to take final action. Ms. McArn said that action on this item tonight allows staff to go back and do the analysis on who is affected, because these are positions. Preliminary notices must go out to those individuals by March 13th. Staff then comes back to the Board in the beginning of May, and after the administrative law judge's decision, to say that we feel these are the final lay-off notices. Therefore, there could not possibly be more fte that what is brought forward today, but yes, the Board must take action again in May. Then staff would issue final lay-off notices for May 15th. Member Murawski asked if the vacant positions would be closed based on action on this item. Ms. McArn explained that these are all fte that staff is seeking to close.

President Ryan said that she would like the Board to consider having a workshop that is available to the community and parents to do a deep dive on this process. She noted that the District wants to be able to maintain great staff, and yet is facing

the reality of a fiscal situation that is not allowing numbers to be below the maximum for staffing per contracts.

Second Vice President Minnick motioned to approve and Member Woo seconded. The motion passed 6-1 with Member Murawski abstaining.

9.6 Approve Resolution No. 3121: Of Determination for Tie-Breaking Criteria (Cancy McArn)

Chief Human Resources Officer Cancy McArn presented the Item, and she explained the need for tie-breaking criteria.

Action

*Public Comment:
None*

Board Comments:

Vice President Pritchett moved to approve Resolution No. 3121, and Second Vice President Minnick seconded. The motion was unanimously approved with Member Woo away from the dais.

9.7 Approve Resolution No. 3122: To Determine Criteria for Deviation from Eliminating a Certificated Employee in Order of Seniority (“Skipping” Criteria) (Cancy McArn)

Chief Human Resources Officer Cancy McArn presented the Item, and she explained the “skipping” criteria.

Action

*Public Comment:
Alison French-Tubo asked why the international baccalaureate programs at Luther Burbank High School, Kit Carson, and Caleb Greenwood Elementary School are not included. Ms. McArn replied that the international baccalaureate programs are not on this particular skip criteria, but is something that can be considered as they go through the analysis. However, based on previous analysis in completing the skipping criteria, it is known that there are positions that are extremely hard to fill, and those hard to fill positions fall into the categories in the resolution.*

Board Comments:

Second Vice President Minnick asked if the Board takes action on this item, is it possible to look into the issue of the international baccalaureate sites or is there a deadline on this. Council Jerry Behrens said that this is the Board’s opportunity. Second Vice President Minnick said that he is not comfortable adding it if staff has already determined where the need is, but he thinks it should be considered for future years. Ms. McArn noted that it is an additional certification, but the same credential is required.

Member Garcia asked how staff determines the skipping areas. Ms. McArn said these are areas that are hardest to fill. Member Garcia asked if these areas have been consistent from year to year. Ms. McArn said yes, it is pretty consistent. Member Garcia asked why the international baccalaureate program is not considered as part of the skipping criteria. Ms. McArn said that it did not present as hard to fill during the analysis. Member Garcia asked for an example of other programs that are specialized that do not meet the criteria for skipping. Ms. McArn said that there have been other things included in the past priority schools were skipped, for example. Member Murawski said she understands that growing the list must make the process more complicated, and Ms. McArn said that is correct.

Vice President Pritchett moved to approve the resolution, and Member Woo seconded. The motion passed unanimously.

9.8 Approve Resolution No. 3123: Notice of Layoff: Classified Employees – Reduction in Force Due to Lack of Funds and/or Lack of Work (Cancy McArn)

Action

The presentation was given by Chief Human Resources Officer Cancy McArn, Chief Business Officer Rose Ramos, Continuous Improvement and Accountability Chief Vincent Harris, and Instructional Assistant Superintendent Mary Hardin Young. They went over budget development and adoption, proposed changes to the process, enrollment projections, a SPSA mid-year review tool, pre-registration for core classes, staffing, and next steps.

Vice President Pritchett moved to extend the meeting to midnight. Second Vice President Minnick seconded, and the motion passed unanimously.

Public Comment:

Karla Faucett

Debra Durazo

Robyn Mutchler

Kaslen Kratzer

Liz Uribe

Roena Dumlao

Alison French-Tubo

David Wong

Board Comments:

Vice President Pritchett asked about bilingual assistant positions at Albert Einstein Middle School and James Marshall Elementary School in terms of population demographics. Ms. McArn said she knows that the school sites, in working with the Instructional Assistant Superintendents, looked at these positions in terms of this. She noted that, similarly to the Certificated, the initial positions listed on the exhibit are vacant.

Member Vang asked how she can access the one stop budgeting analysis. Ms. McArn said it is an analysis done through a team of departments. Member Vang asked if that information has been made available in the past for Board

members. She also said she would like the projected enrollment per school site to be made available to the Board and the public. Superintendent Aguilar said that the enrollment projections by site should be posted by tomorrow on the District website. Member Vang said that when the Board takes final action on May 13th, she would like to see a trend analysis of projected enrollment versus actuals. Ms. McArn clarified that, while Certificated will come back in May, this resolution does not come back in May. For Classified, the Board would be taking action, and then staff meets with union partners. They would be analyzing staff reductions and determining who and how many employees would be issued lay-off notices. In addition, they would be working to coordinate workshops looking at new funding, as some positions are closing because grants are going away. Member Vang said that is unfortunate because she needs to see those numbers before she votes for Classified staff, and therefore she will have to vote no on this item.

President Ryan asked Ms. McArn to clarify if the District is governed by education code or contractual requirements that require a notice by March 15th for Classified staff. Ms. McArn said that, for Classified, it is a 60 day notice. Also, there has to be time for the analysis. President Ryan asked if this is for the next school year. Ms. McArn said yes, for both Certificated and Classified, this is for the 2020/21 school year, effective July 1st. President Ryan clarified that if the Board decides not to take action tonight, a deadline will not have been missed for Classified.

Member Murawski recommended to defer action to the next Board meeting.

President Ryan said she would be comfortable with that and is supportive of delaying this to a future date.

Vice President Pritchett made a motion to not take action on this resolution tonight but to defer to another Board meeting. Member Murawski seconded the motion, and it passed unanimously.

Member Garcia asked that when the item is brought back that positions be identified when lost due to lack of funding and identify what funding.

10.0 CONSENT AGENDA

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

10.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Rose F. Ramos)

10.1b Approve Personnel Transactions (Cancy McArn)

10.1c Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of January 2020 (Rose F. Ramos)

10.1d Approve Donations List for the Period of January 1-31, 2020 (Rose F. Ramos)

- 10.1e *Approve Retention of 14 Firms for the Architectural Services Pool in Response to Request for Qualifications (Rose F. Ramos)*
- 10.1f *Approve Minutes of the February 6, 2020, Board of Education Meeting (Jorge A. Aguilar)*
- 10.1g *Approve Albert Einstein Middle School Field Trip to Washington, D. C. from March 29 through April 2, 2020 (Mary Hardin Young and Christine Baeta)*
- 10.1h *Approve West Campus High School Field Trip to Reno, NV from March 13 through March 15, 2020 (Chad Sweitzer and Christine Baeta)*
- 10.1i *Approve John F. Kennedy High School Field Trip to Little Rock, AR from March 4 through March 8, 2020 (Mary Hardin Young and Christine Baeta)*
- 10.1j *Approve John F. Kennedy High School Field Trip to Reno, NV from March 13 through March 15, 2020 (Mary Hardin Young and Christine Baeta)*
- 10.1k *Approve School of Engineering and Sciences High School Field Trip to Victoria, British Columbia, Canada from March 2 through March 8, 2020 (Chad Sweitzer and Christine Baeta)*
- 10.1l *Approve Staff Recommendations for Expulsion #6, 2019-20, and Expulsion #7, 2019-20, as Determined by the Board (Stephan Brown)*

President Ryan asked for a motion to adopt the Consent Agenda. A motion was made to approve by Second Vice President Minnick and seconded by Vice President Pritchett. The Board voted unanimously to adopt the agenda with Member Woo absent.

11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

Receive Information

*11.1 Business and Financial Information:
Purchase Order Board Report for the Period of December 15, 2019, through January 14, 2020 (Rose F. Ramos)*

11.2 Receive Monthly Suspension Report – January 31 (Ed Eldridge)

Public Comment: Cecile Nunley

11.3 Head Start Reports

President Ryan received the business and financial information.

9:10 p.m. **12.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ March 5, 2020 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Annual Organizational and Workshop Meeting
- ✓ March 19, 2020, 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting

9:15 p.m. **13.0 ADJOURNMENT**

President Ryan asked for a motion to adjourn the meeting; a motion was made by Vice President Pritchett and seconded by Second Vice President Minnick. The motion was passed unanimously, and the meeting adjourned at 11.55 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 are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1e

Meeting Date: March 5, 2020

Subject: Approve Staff Recommendations for Expulsion #8, 2019-20, as Determined by the Board

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

Division: Student Hearing and Placement Department

Recommendation: Approve staff recommendation for Expulsions #8, 2019-20, as determined by the Board.

Background/Rationale: None

Financial Considerations: None

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

Documents Attached:

None

Estimated Time of Presentation: N/A

Submitted by: Doug Huscher, Assistant Superintendent, Student Support Services
Stephan Brown, Director II

Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1f

Meeting Date: March 5, 2020

Subject: Approve Resolution No. 3126: Resolution Regarding Board Stipends

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

Division: Board of Education

Recommendation: Approve Resolution No. 3126: Resolution Regarding Board Stipends.

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

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Resolution No. 3126: Resolution Regarding Board Stipends

<p>Estimated Time of Presentation: N/A Submitted by: Jessie Ryan, Board President Approved by: Jorge A. Aguilar, Superintendent</p>
--

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

RESOLUTION NO. 3126

RESOLUTION REGARDING BOARD STIPENDS

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

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

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

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

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 5th day of March, 2020, by the following vote:

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

Jessie Ryan
President of the Board of Education

ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

ATTACHMENT A

RESOLUTION NO. 3126

1. Absence Due to Board Business Finding. Stipends are authorized to the following Board member(s) due to a Board business related obligation which is deemed acceptable by the Board:
 - a. Board member Darrel Woo for the Board Governance retreat on January 25, 2020. Member Woo was attending a meeting at the Council of Great City Schools.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1g

Meeting Date: March 5, 2020

Subject: Approve School of Engineering and Sciences Field Trip to Reno, NV
from March 13 through March 15, 2020

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

Division: Academic Office

Recommendation: Approve School of Engineering and Sciences Field Trip to Reno, NV from March 13 through March 15, 2020.

Background/Rationale: On March 13, 2020, a group of 5 students and 3 adult chaperones from School of Engineering and Sciences will travel via automobile to Reno, Nevada to attend a Kiwanis International Student Conference.

Financial Considerations: No cost to the district.

LCAP Goal(s): College and Career Ready Students

Documents Attached:

1. Out of State Field Trip Documents

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Christine Baeta, Chief Academic Officer Chad Sweitzer, Instructional Assistant Superintendent</p> <p>Approved by: Jorge A. Aguilar, Superintendent</p>

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

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

School Name School of Engineering and Sciences Date January / 21 / 2020

Teacher's Name Kacie Go Room # C14 Telephone # 395-5040
 Fax # 433-2959

Field Trip Destination Reno, Nevada DCon Conference

- Local-50 mile radius (bus/walking) Local-50 mile radius (driver led trips) Out-of-Town (Beyond 50 mile radius)
(forward directly to Field Trip Office)
- Overnight Out-of-State/Country Involving Swimming or Wading Unusual Activities

Route I-80 West to Reno, exit 15 US-395 for Carson City, exit 66 for Mill Street (resort on left)

Educational nature of field trip/excursion Kiwanis Club DCon Conference Students will build leadership skills, participate in a caucus, and participate in workshops

Depart Date 3 / 13 / 20 Time 11:30am am/pm Return Date 3 / 15 / 20 Time 3:00pm am/pm

- TRANSPORTATION will be provided by: Walking School Bus - contact Transportation Field Trip Office
- Charter Bus Company (certified): Yes No - Check with Field Trip Office
- Private Vehicle/Parent Driver/Faculty Driver - Complete Volunteer Personal Automobile Use Form for each vehicle and driver, must have fingerprint clearance (check with Human Resources for fingerprint clearances)
- Public Transportation Train Commercial Airline Other: 4 Rental Vehicles/1 Personal Auto

Funding Source: Students and Kiwanis Club Financial Assistance Available? Yes No

Number of students ^{NO COST TO SCUUSD} participating: 5

Adult Chaperones/Drivers: Use additional forms if more than 4 names

- | | | | |
|----------------|--|--------------|--|
| | DRIVER | | DRIVER |
| 1) James Hoong | <input type="checkbox"/> yes <input type="checkbox"/> no | 2) Sandy Ito | <input type="checkbox"/> yes <input type="checkbox"/> no |
| 3) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no | 4) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no |

Teachers and Staff Attending: Use additional forms if more than 4 names

- | | | | |
|----------------|--|----------|--|
| 1) Jamie Gomez | <input type="checkbox"/> yes <input type="checkbox"/> no | 2) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no |
| 3) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no | 4) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no |

Principal Approval [Signature] Date 1-31-20

Risk Management Approval (Unusual Activities) [Signature] Date 2-12-20

Segment Administrator Approval [Signature] Date 2-18-20

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

- Local Trip (school or charter bus): (50-mile radius) - Submit to Principal for approval. Maintain all documents at site and forward a copy to Segment Administrator for approval.
- Local Trip: (50-mile radius: driver led) - Submit driver led trips to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Local Trip: (waling, RT, Amtrak): Submit walking trips to Principal for approval then forward to Segment Administrator for approval 2 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip.
- Trip Involving Unusual Activities (Water sports or high risk activities such as rafting, snorkelling, rock climbing, sking, etc.) - Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip. This may require Special Event Liability Insurance.
- Out-of-State/Country: Submit to Principal for approval then forward to Segment Administrator for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Segment Administrator will place field trip item on Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board of Education.
- Approved forms will be returned by Segment Administrator. Maintain a copy of all forms at site for 2 years.

TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

Request to Attend: <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	Purpose for Attending: <input type="checkbox"/> Professional Development <input type="checkbox"/> Continued Education Credits Earned	Instructions: This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state. REQ # _____
--	---	--

School/Department School of Engineering and Sciences Date January 10th, 2020

Date(s) of Event 3-13/3-15, 2020 Location Reno, Nevada

Event Title (attach brochure) Kiwanis Club DCon Conference

Purpose* Build leadership skills and learn how to participate and run a caucus.
 *(what value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? College and Career Readiness/ help students invest in their community

How will this activity/event be used and shared? Shared with students, staff and community

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)**	No. of Days Required	Budget Code (for substitute)
Jamie Gomez	Supervising staff	No		N/A
James Hoong	Kiwanis Advisor	No		N/A
Sandy Ito	Kiwanis Advisor	No		N/A
		No		
		No		

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

Approvals:

Principal/Department Head Signature & Print Name: *Chad Switzer* Date: 2-18-20
Chad Switzer 1-31-20

Cabinet Level or Designee Signature: *Chad Switzer* Date: 2/24/20

Chief Business Officer Signature: *Chad Switzer* Date: 2/25/20

Superintendent or Designee Signature: *Chad Switzer* Date: 2/28/20

District cost for all attendees (estimate)

Registration Fee *** 0.00

Meals included? No

B L D

Lodging 0.00

Transportation 0.00

Meals 0.00

Other 0.00

TOTAL \$ 0.00

Categorical Budget Code(s): No cost to school - NO COST TO SCUSD \$ 0.00

General Fund/Unrestricted NO REIMB. WILL BE SOUGHT BY ATTENDEES. ALL COSTS AND ANY REIMB. WILL BE HANDLED BY KIWANIS \$ _____

**If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
Car Rental ****	_____

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


School Name School of Engineering and Sciences Date 3/13 to/ 3/15 / 2020

Teacher's Name Kacie Go Room # C14 Telephone # 395-5040

Field Trip Destination Reno, Nevada


Reason for travel Kiwanis Club DCon Students will work on leadership skills, participate in a caucus, discuss community service opportunities and participate in college and career ready workshops


List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed itinerary for each day

Signed 
 Teacher

Approvals:

 1 / 31 / 20
 Principal Date

 2 / 12 / 20
 Risk Management Dept. Date

 2 / 18 / 20
 Segment Administrator Date

 2 / 28 / 20
 Superintendent Date

/ /
 Board Approval Date

Sacramento City Unified School District
**OVERNIGHT TRIPS
ACCOMMODATION INFORMATION**

NO PRIVATE HOMES, AIR BNB, HOSTELS

Facility Name Grand Sierra Resort Date Reserved 3 / 13 / 20

Address 2500 East 2nd Street City Reno, Nv zip 89595

Reservations Contact Person: Joi Cerveri

Telephone # 757-578-2128 Fax # _____

Total Rooms Reserved: 5 *chaperones get their own room*

Room #s: TBD

Reservation Dates: 3 / 13 / - 3 / 15 / 20

Signed _____

Kgo
Teacher

Approvals:

Principal

[Signature]
1 / 31 / 20

Date

Segment Administrator

[Signature]
2 / 18 / 20

Date



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

Meeting Date: March 5, 2020

Subject: Business and Financial Information

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale:

- Enrollment and Attendance Report for Month 5 Ending January 24, 2020

Financial Considerations: Reflects standard business information.

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

Documents Attached:

1. Enrollment and Attendance Report for Month 5 Ending January 24, 2020

Estimated Time: N/A

Submitted by: Rose Ramos, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	REGULAR ENROLLMENT			Special Education Grades K-6	TOTAL MONTH END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Kdgn	Grades 1-3	Grades 4-6				2019-2020 Actual Attendance	Cum Attd Days /89 2019-2020	PERCENTAGE 2019-2020
Abraham Lincoln Elementary	84	238	233	0	555	93.94%	522.72	94.87%	
Alice Birney Waldorf-Inspired K-8	88	144	187	0	419	95.11%	403.63	96.78%	
Bret Harte Elementary	19	99	92	37	247	93.17%	230.88	94.40%	
Caleb Greenwood	72	236	225	1	534	95.67%	517.09	96.70%	
Camellia Basic Elementary	75	182	170	7	434	96.51%	422.79	97.56%	
Capital City School	0	10	16	0	26	98.07%	27.03	96.09%	
Caroline Wenzel Elementary	33	125	113	45	316	93.97%	298.11	94.73%	
Cesar Chavez Elementary	0	0	348	10	358	94.62%	342.19	95.98%	
Crocker/Riverside Elementary	96	282	285	1	664	96.15%	643.90	96.88%	
David Lubin Elementary	69	228	196	29	522	93.86%	503.94	95.31%	
Earl Warren Elementary	62	172	199	14	447	94.06%	428.16	95.64%	
Edward Kemble Elementary	143	410	0	13	566	93.73%	530.37	94.59%	
Elder Creek Elementary	115	343	344	1	803	95.72%	774.06	96.29%	
Ethel I Baker Elementary	92	238	251	12	593	92.32%	568.87	94.27%	
Ethel Phillips Elementary	71	200	182	16	469	95.15%	448.23	94.97%	
Father Keith B Kenny Elementary	41	138	130	22	331	91.37%	312.17	93.12%	
Genevieve Didion K-8	63	210	197	12	482	95.86%	471.96	97.35%	
Golden Empire Elementary	72	233	284	12	601	95.89%	579.65	96.58%	
H W Harkness Elementary	61	143	139	12	355	94.49%	336.37	95.15%	
Hollywood Park Elementary	34	141	128	37	340	91.86%	313.47	94.26%	
Home/Hospital	12	19	24	8	63	100.00%	16.44	100.00%	
Hubert H. Bancroft Elementary	84	171	157	26	438	93.88%	415.05	94.53%	
Isador Cohen Elementary	24	112	115	20	271	92.57%	257.26	94.65%	
James W Marshall Elementary	50	163	143	29	385	95.08%	368.03	95.33%	
John Bidwell Elementary	41	102	120	6	269	92.60%	254.06	94.85%	
John Cabrillo Elementary	45	121	138	43	347	93.17%	327.14	94.99%	
John D Sloat Elementary	66	114	91	23	294	92.94%	270.12	93.31%	
John H. Still K-8	77	283	278	12	650	93.70%	613.37	94.06%	
John Morse Therapeutic Center	0	0	0	38	38	90.17%	31.12	90.14%	
Leataata Floyd Elementary	34	128	145	8	315	91.93%	295.57	92.87%	
Leonardo da Vinci K - 8 School	120	287	293	31	731	96.07%	708.67	96.95%	
Mark Twain Elementary	40	136	100	24	300	92.30%	285.88	94.53%	
Martin Luther King Jr K-8	56	116	108	39	319	93.61%	308.46	95.15%	
Matsuyama Elementary	69	234	271	0	574	96.21%	550.74	96.88%	
Nicholas Elementary	72	280	249	24	625	93.49%	588.19	94.55%	
O W Erlewine Elementary	32	115	131	19	297	93.77%	272.82	95.13%	
Oak Ridge Elementary	72	214	196	1	483	91.99%	452.06	94.02%	
Pacific Elementary	119	299	295	0	713	92.32%	673.71	94.57%	
Parkway Elementary School	72	214	217	35	538	92.51%	500.88	93.78%	
Peter Burnett Elementary	58	184	201	20	463	93.18%	436.53	95.06%	
Phoebe A Hearst Elementary	95	286	296	0	677	96.55%	659.53	97.39%	
Pony Express Elementary	48	164	173	6	391	94.93%	381.46	96.14%	
Rosa Parks K-8 School	46	139	146	11	342	93.67%	326.98	94.79%	
Sequoia Elementary	50	182	157	7	396	95.07%	374.23	95.87%	
Success Academy K-8	0	0	4	0	4	82.50%	5.88	82.88%	
Susan B Anthony Elementary	46	133	143	1	323	96.91%	316.40	97.08%	
Sutterville Elementary	68	208	197	3	476	96.03%	456.35	96.64%	
Tahoe Elementary	75	116	123	43	357	94.03%	346.48	94.94%	
Theodore Judah Elementary	94	217	192	18	521	95.73%	500.30	95.37%	
Washington Elementary	72	130	89	8	299	93.83%	290.90	94.88%	
William Land Elementary	52	175	186	1	414	94.31%	397.94	95.85%	
Woodbine Elementary	47	132	128	25	332	93.77%	292.91	94.75%	
TOTAL ELEMENTARY SCHOOLS	3,190	9,072	8,944	830	22,036	94.30%	20,957	95.40%	

Change from Prior month (10) (26)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	REGULAR ENROLLMENT			Special Education Grades 7-8	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Grade 7	Grade 8	Total Grades 7-8			2019-2020 Actual Attendance	Cum Attd Days/89	PERCENTAGE 2019-2020
							2019-2020	
A M Winn Elementary K-8 Waldorf	42	21	63	0	63	95.73%	59.00	95.04%
Albert Einstein MS	344	386	730	48	778	94.02%	739.15	94.92%
Alice Birney Waldorf-Inspired K-8	60	58	118	0	118	95.00%	113.30	96.53%
California MS	496	425	921	11	932	94.42%	898.08	95.16%
Capital City School	14	15	29	0	29	95.14%	28.58	90.47%
Fern Bacon MS	341	354	695	50	745	93.41%	700.23	94.74%
Genevieve Didion K-8	51	51	102	0	102	95.85%	98.99	97.89%
Home/Hospital	8	10	18	4	22	100.00%	7.26	100.00%
John H. Still K-8	141	139	280	22	302	96.01%	285.62	95.82%
John Morse Therapeutic Center	0	0	0	11	11	83.50%	8.35	85.60%
Kit Carson 7-12	202	163	365	35	400	92.46%	379.33	93.73%
Leonardo da Vinci K - 8 School	53	65	118	19	137	97.62%	134.45	97.87%
Martin Luther King Jr K-8	31	48	79	0	79	95.87%	77.08	96.89%
Rosa Parks K-8 School	183	216	399	37	436	92.10%	410.60	93.93%
Sam Brannan MS	184	214	398	43	441	93.20%	420.38	94.74%
School of Engineering and Science	131	115	246	0	246	96.81%	243.80	97.17%
Success Academy K-8	4	9	13	0	13	73.27%	4.90	78.00%
Sutter MS	569	589	1158	32	1190	95.75%	1151.19	96.67%
Will C Wood MS	334	354	688	45	733	94.53%	705.97	95.85%
TOTAL MIDDLE SCHOOLS	3,188	3,232	6,420	357	6,777	94.40%	6,466	95.43%

Change from Prior month	(1)	(27)
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 TRADITIONAL SCHOOLS

HIGH SCHOOLS	REGULAR ENROLLMENT					Total Grade 9-12	Special Education Grades 9-12	TOTAL MONTH END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12				2019-2020 Actual Attendance	Cum Attd Days/89	PERCENTAGE 2019-2020
									2019-2020	2019-2020	2019-2020
American Legion HS	149	0	0	0	0	149	0	149	78.58%	141.21	82.73%
Arthur A. Benjamin Health Prof	0	43	45	54	52	194	19	213	94.29%	201.07	94.55%
C K McClatchy HS	0	641	586	545	519	2291	81	2372	91.62%	2164.56	93.00%
Capital City School	0	21	60	88	109	278	0	278	93.02%	266.35	92.39%
Hiram W Johnson HS	0	434	453	310	325	1522	152	1674	90.13%	1505.42	92.53%
Home/Hospital	0	17	37	15	5	74	23	97	100.00%	20.66	100.00%
John F Kennedy HS	0	529	512	494	449	1984	117	2101	93.37%	1992.17	94.63%
Kit Carson 7-12	0	76	55	23	14	168	0	168	96.15%	164.78	96.15%
Luther Burbank HS	0	414	378	395	332	1519	132	1651	92.37%	1512.26	93.11%
Rosemont HS	0	403	285	298	251	1237	104	1341	93.62%	1264.80	94.58%
School of Engineering and Science	0	107	74	59	36	276	1	277	95.82%	270.12	95.97%
West Campus HS	0	198	216	197	224	835	1	836	97.27%	820.45	97.82%
TOTAL HIGH SCHOOLS	149	2,883	2,701	2,478	2,316	10,527	630	11,157	92.60%	10,324	93.80%

Change from Prior month	(12)	(75)
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2019-2020 Actual Attendance	Cum Attd Days/89	PERCENTAGE 2019-2020
			2019-2020	
ELEMENTARY	22,036	94.30%	20,957	95.40%
MIDDLE	6,777	94.40%	6,466	95.43%
HIGH SCHOOL	11,157	92.60%	10,324	93.80%
TOTAL ALL DISTRICT SEGMENTS	39,970	93.85%	37,747	94.97%

Total Non-Public Schools as of 2/26/20	339
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Non- Public Change from Prior month	2
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
CHARTER SCHOOLS

2019-2020 DEPENDENT CHARTER SCHOOLS	REGULAR ENROLLMENT					Special Education Grades K-12	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2019-2020 Actual Attendance	2019-2020	PERCENTAGE 2019-2020
Bowling Green-Mc Coy	59	203	183	0	0	1	446	94.07%	426.47	95.49%
Bowling Green-Chacon	48	149	150	0	0	0	347	96.63%	337.67	97.52%
George W. Carver SAS	0	0	0	0	251	11	262	93.52%	250.67	94.33%
New Joseph Bonnheim Charter	47	141	126	0	0	1	315	92.30%	288.35	94.09%
New Tech High	0	0	0	0	165	0	165	95.61%	156.62	95.65%
The Met High School	0	0	0	0	256	1	257	98.09%	261.19	97.49%
TOTAL DEPENDENT CHARTER SCHOOLS	154	493	459	0	672	14	1,792	94.98%	1,720.99	95.80%

Change from Prior month 0.00 (16.00)

2019-2020 INDEPENDENT CHARTER SCHOOLS	REGULAR ENROLLMENT					Special Education Grades K-12	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2019-2020 Actual Attendance	2019-2020	PERCENTAGE 2019-2020
CA Montessori Project Capitol Campus	42	129	116	35	0	0	322	95.30%	316.00	96.36%
Capitol Collegiate Academy	59	152	141	38	0	0	390	96.84%	376.96	96.46%
Aspire Capitol Heights Academy	43	105	63	0	0	0	211	90.29%	210.40	92.29%
Growth Public Schools	60	148	0	0	0	0	208	91.59%	197.74	94.21%
Language Academy	85	198	199	125	0	0	607	95.78%	588.53	96.99%
PS 7 Elementary	62	164	158	186	0	0	570	88.95%	540.46	92.29%
Sacramento Charter HS	0	0	0	0	486	0	486	90.68%	455.45	93.23%
SAVA	0	0	0	62	557	0	619	93.81%	620.73	94.59%
Sol Aureus College Preparatory	52	151	145	57	0	0	405	94.70%	387.08	95.64%
Yav Pem Suab Academy	72	214	200	0	0	0	486	95.23%	462.19	96.36%
TOTAL INDEPENDENT CHARTER SCHOOLS	475	1,261	1,022	503	1,043	-	4,304	93.32%	4,155.53	94.84%

Change from Prior month - (119)

TOTAL CHARTER SCHOOLS	629	1,754	1,481	503	1,715	14	6,096	94.15%	5,876.52	95.32%
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	HOURS EARNED			2019-2020 CUMULATIVE ADA		
		CONCURRENT	OTHER	TOTAL	CONCURRENT	OTHER	TOTAL
A. Warren McClaskey Adult Center	384	0	22,879.25	22,879.25	0	246.41	246.41
Charles A. Jones Career & Education Center	660	0	26,492.16	26,492.16	0	323.61	323.61
TOTAL ADULT EDUCATION	1044	0	49,371.41	49,371.41	0	570.02	570.02

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	REGULAR CLASS ENROLLMENT							TOTAL
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	REGULAR
A M Winn Elementary K-8 Waldorf	64	43	41	42	41	47	31	309
Abraham Lincoln Elementary	84	82	84	72	65	78	90	555
Alice Birney Waldorf-Inspired K-8	88	48	48	48	63	64	60	419
Bret Harte Elementary	19	29	33	37	33	31	28	210
Caleb Greenwood	72	96	71	69	66	94	65	533
Camellia Basic Elementary	75	63	61	58	60	58	52	427
Capital City School	0	0	6	4	3	4	9	26
Caroline Wenzel Elementary	33	38	41	46	30	43	40	271
Cesar Chavez Elementary	0	0	0	0	120	113	115	348
Crocker/Riverside Elementary	96	93	96	93	97	89	99	663
David Lubin Elementary	69	69	78	81	74	58	64	493
Earl Warren Elementary	62	58	50	64	75	58	66	433
Edward Kemble Elementary	143	130	136	144	0	0	0	553
Elder Creek Elementary	115	120	110	113	115	95	134	802
Ethel I Baker Elementary	92	71	84	83	98	80	73	581
Ethel Phillips Elementary	71	71	66	63	58	58	66	453
Father Keith B Kenny Elementary	41	49	41	48	49	43	38	309
Genevieve Didion K-8	63	69	73	68	65	66	66	470
Golden Empire Elementary	72	72	77	84	99	93	92	589
H W Harkness Elementary	61	48	48	47	49	48	42	343
Hollywood Park Elementary	34	48	47	46	45	50	33	303
Home/Hospital	12	5	8	6	9	10	5	55
Hubert H. Bancroft Elementary	84	56	44	71	49	51	57	412
Isador Cohen Elementary	24	38	36	38	42	36	37	251
James W Marshall Elementary	50	72	46	45	58	39	46	356
John Bidwell Elementary	41	30	42	30	39	47	34	263
John Cabrillo Elementary	45	36	38	47	47	41	50	304
John D Sloat Elementary	66	39	43	32	29	31	31	271
John H. Still K-8	77	95	81	107	92	103	83	638
John Morse Therapeutic Center	0	0	0	0	0	0	0	0
Leataata Floyd Elementary	34	37	45	46	57	51	37	307
Leonardo da Vinci K - 8 School	120	97	95	95	97	99	97	700
Mark Twain Elementary	40	48	42	46	33	33	34	276
Martin Luther King Jr K-8	56	35	35	46	31	32	45	280
Matsuyama Elementary	69	72	92	70	87	94	90	574
Nicholas Elementary	72	94	92	94	92	92	65	601
O W Erlewine Elementary	32	43	36	36	43	38	50	278
Oak Ridge Elementary	72	72	62	80	79	53	64	482
Pacific Elementary	119	96	107	96	97	99	99	713
Parkway Elementary School	72	72	73	69	66	85	66	503
Peter Burnett Elementary	58	62	64	58	64	71	66	443
Phoebe A Hearst Elementary	95	96	96	94	98	99	99	677
Pony Express Elementary	48	47	63	54	58	66	49	385
Rosa Parks K-8 School	46	43	48	48	47	47	52	331
Sequoia Elementary	50	49	64	69	53	45	59	389
Success Academy K-8	0	0	0	0	0	2	2	4
Susan B Anthony Elementary	46	48	46	39	61	40	42	322
Sutterville Elementary	68	70	70	68	62	76	59	473
Tahoe Elementary	75	44	32	40	37	34	52	314
Theodore Judah Elementary	94	69	81	67	63	63	66	503
Washington Elementary	72	43	44	43	32	27	30	291
William Land Elementary	52	62	55	58	56	56	74	413
Woodbine Elementary	47	52	41	39	49	38	41	307
TOTAL	3,190	3,019	3,012	3,041	3,032	2,968	2,944	21,206

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	329	1512	27201	28713	94.73%
Abraham Lincoln El	555	2517	46522	49039	94.87%
Alice Birney Waldorf-Inspired K8	419	1196	35923	37119	96.78%
Bret Harte Elementary	247	1219	20548	21767	94.40%
Caleb Greenwood	534	1571	46021	47592	96.70%
Camellia Basic Elementary	434	943	37628	38571	97.56%
Capital City School	26	98	2406	2504	96.09%
Caroline Wenzel Elementary	316	1475	26532	28007	94.73%
Cesar Chavez ES	358	1276	30455	31731	95.98%
Crocker/Riverside Elementary	664	1843	57307	59150	96.88%
David Lubin Elementary	522	2208	44851	47059	95.31%
Earl Warren Elementary	447	1738	38106	39844	95.64%
Edward Kemble Elementary	566	2702	47203	49905	94.59%
Elder Creek Elementary	803	2657	68891	71548	96.29%
Ethel I Baker Elementary	593	3075	50629	53704	94.77%
Ethel Phillips Elementary	469	2115	39892	42007	94.97%
Father Keith B Kenny K-8 School	331	2053	27783	29836	93.12%
Genevieve Didion Elementary	482	1142	42004	43146	97.35%
Golden Empire Elementary	601	1829	51589	53418	96.58%
H W Harkness Elementary	355	1525	29937	31462	95.15%
Hollywood Park Elementary	340	1698	27899	29597	94.26%
Home/Hospital	63	0	1463.41	1463.41	100.00%
Hubert H. Bancroft Elementary	438	2138	36939	39077	94.53%
Isador Cohen Elementary	271	1294	22896	24190	94.65%
James W Marshall Elementary	385	1605	32755	34360	95.33%
John Bidwell Elementary	269	1228	22611	23839	94.85%
John Cabrillo Elementary	347	1537	29115	30652	94.99%
John D Sloat Elementary	294	1725	24041	25766	93.31%
John H. Still K-8	650	3450	54590	58040	94.06%
John Morse Therapeutic Center	38	303	2770	3073	90.14%
Leataata Floyd Elementary	315	2021	26306	28327	92.87%
Leonardo da Vinci K - 8 School	731	1987	63072	65059	96.95%
Mark Twain Elementary	300	1471	25443	26914	94.53%
Martin Luther King Jr Elementary	319	1399	27453	28852	95.15%
Matsuyama Elementary	574	1578	49016	50594	96.88%
Nicholas Elementary	625	3016	52349	55365	94.55%
O W Erlewine Elementary	297	1242	24281	25523	95.13%
Oak Ridge Elementary	483	2558	40233	42791	94.02%
Pacific Elementary	713	3446	59960	63406	94.57%
Parkway Elementary School	538	2957	44578	47535	93.78%
Peter Burnett Elementary	463	2021	38851	40872	95.06%
Phoebe A Hearst Elementary	677	1574	58698	60272	97.39%
Pony Express Elementary	391	1362	33950	35312	96.14%
Rosa Parks K-8 School	342	1601	29101	30702	94.79%
Sequoia Elementary	396	1435	33306	34741	95.87%
Success Academy K-8	4	108	523	631	82.88%
Susan B Anthony Elementary	323	847	28160	29007	97.08%
Sutterville Elementary	476	1414	40615	42029	96.64%
Tahoe Elementary	357	1643	30837	32480	94.94%
Theodore Judah Elementary	521	2160	44527	46687	95.37%
Washington Elementary	299	1397	25890	27287	94.88%
William Land Elementary	414	1532	35417	36949	95.85%
Woodbine Elementary	332	1444	26069	27513	94.75%
TOTAL	22,036	89,885	1,865,142	1,955,027	95.40%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 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	274	5251	5525	95.04%
Albert Einstein MS	778	3521	65784	69305	94.92%
Alice Birney Waldorf-Inspired K-8	118	363	10084	10447	96.53%
California MS	932	4068	79929	83997	95.16%
Capital City School	29	268	2544	2812	90.47%
Fern Bacon MS	745	3461	62320	65781	94.74%
Genevieve Didion K-8	102	190	8810	9000	97.89%
Home/Hospital	22	0	645.75	645.75	100.00%
John H. Still K-8	302	1110	25420	26530	95.82%
John Morse Therapeutic Center	11	125	743	868	85.60%
Kit Carson 7-12	400	2260	33760	36020	93.73%
Leonardo da Vinci K - 8 School	137	261	11966	12227	97.87%
Martin Luther King Jr K-8	79	220	6860	7080	96.89%
Rosa Parks K-8 School	436	2360	36543	38903	93.93%
Sam Brannan MS	441	2076	37414	39490	94.74%
School of Engineering and Science	246	631	21698	22329	97.17%
Success Academy K-8	13	123	436	559	78.00%
Sutter MS	1190	3528	102456	105984	96.67%
Will C Wood MS	733	2720	62831	65551	95.85%
TOTAL	6,777	27,559	575,495	603,054	95.43%

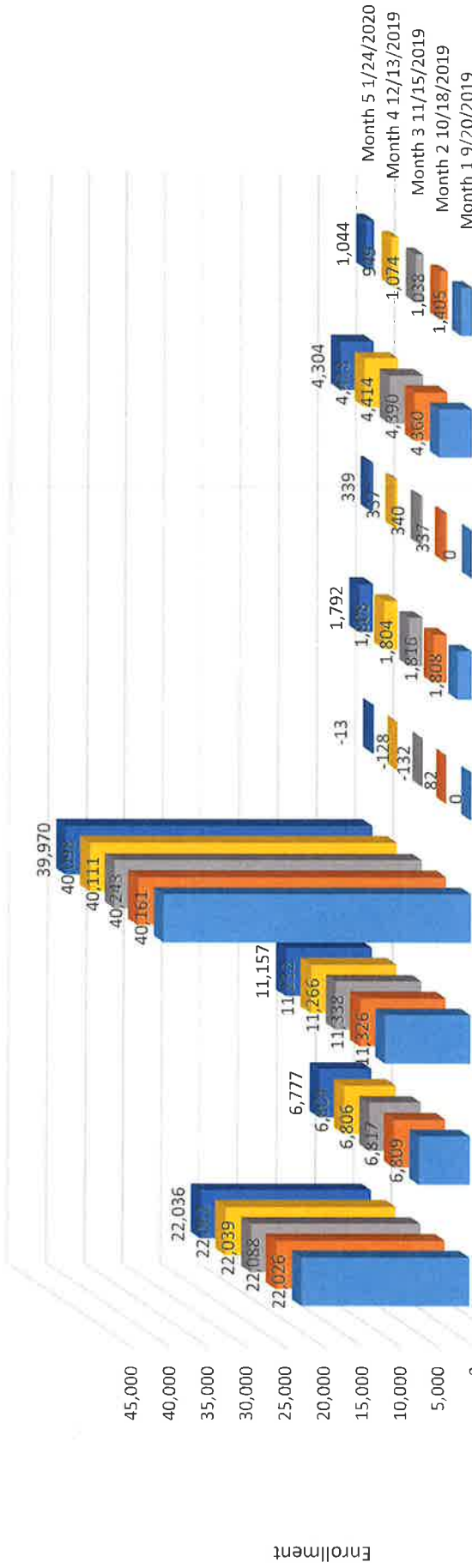
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 5, ENDING FRIDAY, JANUARY 24, 2020
 CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	149	2623	12568	15191	82.73%
Arthur A. Benjamin Health Prof	213	1032	17895	18927	94.55%
C K McClatchy HS	2372	14495	192646	207141	93.00%
Capital City School	278	1952	23705	25657	92.39%
Hiram W Johnson HS	1674	10817	133982	144799	92.53%
Home/Hospital	97	0	1838.69	1838.69	100.00%
John F Kennedy HS	2101	10055	177303	187358	94.63%
Kit Carson 7-12	168	587	14665	15252	96.15%
Luther Burbank HS	1651	9961	134591	144552	93.11%
Rosemont HS	1341	6451	112567	119018	94.58%
School of Engineering and Science	277	1009	24041	25050	95.97%
West Campus HS	836	1628	73020	74648	97.82%
TOTAL	11,157	60,610	918,822	979,432	93.81%

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
TOTAL ALL SCHOOLS	39,970	178,054	3,359,459	3,537,513	94.97%

	Students in Non Public Schools	Total Enrollment	ADA	ADA %	% Change
2018-2019 Actual		40,660	38,425	94.5%	
2019-2020 Projected		40,236	38,212	94.97%	
Month 01	331	40,161	38,309	96.5%	
Month 02	337	40,243	38,194	95.99%	-0.51%
Month 03	340	40,111	38,040	95.6%	-0.39%
Month 04	337	40,098	37,897	95.27%	-0.33%

Monthly Attendance



Month	Elementary	Middle	High	Total	Variance	Dep. Charter	NPS	Indep. Charter	Adult Ed.
Month 1 9/20/2019	22,026	6,809	11,326	40,161	0	1,808	0	4,360	1,405
Month 2 10/18/2019	22,039	6,817	11,338	40,243	82	1,816	337	4,390	1,038
Month 3 11/15/2019	22,039	6,806	11,266	40,111	-132	1,804	340	4,414	1,074
Month 4 12/13/2019	22,062	6,804	11,232	40,098	-13	1,808	337	4,423	949
Month 5 1/24/2020	22,036	6,777	11,157	39,970	-128	1,792	339	4,304	1,044

■ Month 1 9/20/2019
 ■ Month 2 10/18/2019
 ■ Month 3 11/15/2019