



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Darrel Woo, President (Trustee Area 6)
Christina Pritchett, Vice President (Trustee Area 3)
Jay Hansen, Second Vice President (Trustee Area 1)
Ellen Cochrane, (Trustee Area 2)
Gustavo Arroyo, (Trustee Area 4)
Diana Rodriguez, (Trustee Area 5)
Jessie Ryan, (Trustee Area 7)
Asami Saito, Student Member

Thursday, Dec.18, 2014

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2014/15-12

Allotted Time

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

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

3.0 CLOSED SESSION

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

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

a) Existing litigation pursuant to subdivision (a) of Government Code section 54956.9: (OAH Case No. 2014040297; SCTA v. SCUSD PERB No. SA-CE-2782-E)

b) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9

c) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9

3.2 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining CSA, SCTA, SEIU, Teamsters, UPE, Unrepresented Management

- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Government Code 54957 - Public Employee Performance Evaluation:*
 - a) *Superintendent*
- 3.5 *Government Code 54957 – Public Employee Appointment*
 - a. *Principal, New Joseph Bonnheim Charter School*

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

The Pledge of Allegiance will be led by Nina Saferstein, a Twelfth grade student from George Washington Carver, School of Arts and Sciences, High School.

- *Presentation of Certificate by Vice President Christina Pritchett.*

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

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

6:45 p.m. **7.0 SPECIAL PRESENTATION**

7.1 *Recognition of the Parent Teacher Home Visit Program for Achieving The 2014 CSBA Golden Bell Award (Christina Pritchett)* *5 minutes*

7.2 *Ceremonial Oath of Office Given to New Board Members:* *5 minutes*
Ellen Cochrane by Pat Lynch; Jay Hansen by Jesse Kaplan;
Jessie Ryan by her Mother, Amber Kathleen Ryan; Darrel Woo by
California Supreme Court Chief Justice Tani Cantil-Sakauye

7.3 *Celebration of Newly Elected Board Members (Darrel Woo)* ***Recess - 30 minutes***

7.4 *Annual Organization Meeting of the Board of Education* *20 minutes*
(Darrel Woo)

Election of Officers:

The Board shall elect a President, Vice President, and Second Vice President

7:45 p.m. **8.0 PUBLIC COMMENT** *15 minutes*

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

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

9.1 Items Subject or Not Subject to Closed Session:

- 9.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Change Notices and Notices of Completion (Gerardo Castillo, CPA)
- 9.1b Approve Personnel Transactions (Cancy McArn)
- 9.1c Approve Business and Financial Report: Warrants and Checks Issued for the Period of November, 2014 (Gerardo Castillo, CPA)
- 9.1d Approve Revised Board Bylaw 9270: Conflict of Interest (Raoul Bozio)
- 9.1e Approve C. K. McClatchy Field Trip to the Gonzaga Debate Tournament in Spokane, Washington from January 8 - 11, 2015 (Lisa Allen)
- 9.1f Approve Minutes of the November 20, 2014 Board of Education Meeting (José L. Banda)

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

8:02 p.m.	10.1 Approve 2015-2016 Budget Calendar (Gerardo Castillo, CPA)	Conference/Action 5 minute presentation 5 minute discussion
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8:12 p.m.	10.2 Independent Audit Report for the Fiscal Year Ended June 30, 2014, Submitted by Crowe Horwath LLP (Gerardo Castillo, CPA)	Information 10 minute presentation 10 minute discussion
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8:32 p.m.	11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS	Receive Information
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- 11.1 Business and Financial Information:
 - Purchase Order Board Report for the Period of October 15, 2014 through November 14, 2014
- 11.2 Head Start/Early Head Start Reports

8:35 p.m. **12.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ January 8, 2015 4:30 p.m. Closed Session; 6:30 p.m. Open Session; Serna Center, 5735 47th Avenue, Community Room; Regular Workshop Meeting
- ✓ January 22, 2015 4:30 p.m. Closed Session; 6:30 p.m. Open Session; Serna Center, 5735 47th Avenue, Community Room; Regular Workshop Meeting

8:37 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# 9.1a

Meeting Date: December 18, 2014

Subject: **Approval of Grants, Entitlements, and Other Income Agreements
Ratification of Other Agreements
Approval of Bid Awards
Notices of Completion**

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

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

Documents Attached:

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

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

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS - REVENUE

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>ACCOUNTABILITY OFFICE</u>		
A15-00051 Stuart Foundation	7/1/14 – 6/30/15: Renewal of second year grant to support the District's ASPIRE (Emerging Leaders), LEARN (Principal Apprenticeship) and LEAD (1 st and 2 nd Year Principals) Principal Development Programs. Funding will also support the continuing development of the Guide to Success.	\$180,000 No Match

LINKED LEARNING

A15-00052 California Department of Education	7/1/14 – 10/31/15: Grant funding to support the AB 790 expansion of the statewide Linked Learning Initiative. These funds will support the existing Linked Learning Pathways, and continue the work to expand the initiative to other high schools and pathways to reach the District goal of 60% of all students enrolled in a Linked Learning Pathway by 2016. This work will align with the District's Graduate Profile, focusing on preparing students for College and Career.	\$6,250 No Match
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EXPENDITURE AND OTHER AGREEMENTS

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>FACILITIES SUPPORT SERVICES</u>		
SA15-00256 DC Architects	Agreement for Architectural and Engineering Services for the relocation of the existing two-story classroom building from Freeport Elementary School to Theodore Judah Elementary School. <u>Strategic Plan:</u> Aligns with Pillar III, Organizational Transformation, by improving the facilities in which we teach and learn.	\$365,000 Measure Q Funds

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Bid No. 0032-404, et al	Lease-Leaseback Agreement for Fire Alarm Panel Upgrades at 11 School sites
Recommendation:	Award to Studebaker Brown Electric
Amount/Funding:	\$232,202 - Measure Q Funds

**Bid No. 0168-405-0142 Lease-Leaseback Agreement for Drainage Improvement at
John Sloat Elementary School (Emergency Repair Program)**

Recommendation: Award to Valley Precision Grading

Amount/Funding: \$71,343 - Measure Q Funds

The lease-leaseback project delivery method is authorized by California Education Code §17406, and authorizes the governing board, without advertising for bids, to enter into a lease with a builder for the purpose of construction, including remodeling and permanent improvements, upon property.

NOTICES OF COMPLETION – FACILITIES PROJECTS

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

Contractor	Project	Completion Date
Abide Builders	Cafeteria Renovation Project at Theodore Judah Elementary School, DSA #02-113262	September 26, 2014
Clark & Sullivan Construction	Installation of Two Relocatable Classroom Buildings at Earl Warren Elementary School, DSA #02-113063	September 8, 2014
Roebbelen Contracting	Restroom Upgrades at Fern Bacon Middle School and Isador Cohen Elementary School	August 29, 2014

**PROJECT AUTHORIZATION FORM****Relocation of Two-Story Classroom Building from
Freeport Elementary School to Theodore Judah Elementary School****Date: November 7, 2014**

Pursuant to the Master Architect Agreement dated March 19, 2014 between DC Architects and Sacramento City Unified School District, Architect hereby submits a scope of work upon the terms described below and in the Master Architect Agreement.

TERMS**A. Project Description**

“Project” shall mean the work of improvement and the construction thereof, including the Architect's services as follows:

- A. Architectural and engineering services necessary to remove the existing Two-Story Classroom Building currently located on the Freeport Elementary School Site and relocate the building on the Theodore Judah Elementary School site. In addition, there will be associated site work necessary on both Freeport Elementary School and Theodore Judah Elementary School sites.
- B. The District has a preferred electrical engineer who is already familiar with the site, and perhaps a preferred mechanical engineer. DC Architects will employ these engineers and include their work and fee under our contract.
- C. There will be some amount of demolition and reconstruction involved with the relocation of the two-story building. Our work will include the necessary reconstruction documents and upgrades as necessary.
- D. The existing Two-Story Classroom Building was originally manufactured by Aurora Modular Industries, which filed bankruptcy in 2004. Since the building is currently DSA approved, the Aurora bankruptcy is not anticipated to cause any issue; however, if extra architectural work or responsibility is required because of this fact, we will discuss the issue with the District and mutually agree upon an extra service fee, if necessary.

EXCLUSIONS

Our services do not include:

- Soils report or soil testing
- Surveying
- Acoustical services
- ADA upgrades to areas on-site or to existing buildings, certification of existing conditions for ADA path of travel on site, unless otherwise specifically provided in this agreement.
- DSA certification of non-DSA approved structures or items at the campus.
- Professional cost estimating

- SWPPP storm water plans, or environmental reports or mitigation.
- Traffic Reports
- As-Built or Record Drawings, other than contractor/District provided drawings

B. Compensation

For the Basic Services provided pursuant to the Master Agreement and this Project Authorization, Architect shall be compensated in the manner identified below:

☒ **Percentage of Construction Cost**

Architect shall be compensated no more than 12% of the final adjusted Project Construction Cost for the Project. This amount shall not exceed Three Hundred Sixty Thousand Dollars (\$360,000). Upon any adjustment (increase or decrease) to the Project Construction Cost as contemplated by Article 1.9 of the Master Agreement, including but not limited to any adjustment made at such time as bids are received, the Architect's total compensation for Basic Services for the Project shall also be increased or decreased, including retroactively for Basic Services already performed and payments already made. Such adjustments may be effected by the District by either (a) adjusting any future payment due under the payment schedule immediately above, or (b) issuing a revision notice to Architect that either tenders any additional payment owed or demands reimbursement from the Architect of any overpayment to date.

C. Reimbursable Expenses

Pursuant to Section 4.3, Architect's total reimbursement for Reimbursable Expenses shall not exceed \$5,000, which is the Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project.

D. Asbestos

The language identified in Section 5.7.15 ☒ is ☐ is not applicable to this Project.

E. Section 8.2

Consistent with Section 8.2, the following insurance shall be maintained by the Architect in full force and effect during the entire period of performance of this Agreement, including any extensions, and shall be written on an "occurrence" basis, with specific limits set forth: Commercial general liability insurance, excluding coverage for motor vehicles, shall be in amounts not less than \$1,000,000 general aggregate; Personal and advertising injury aggregate, with a per occurrence limit of \$1,000,000; Automobile liability insurance covering motor vehicles shall be in an amount not less than \$1,000,000 combined single limit.

District hereby authorizes Architect to proceed with the work upon the terms described herein and in Master Agreement.

DC ARCHITECTS

Dated: _____

Richard Duncan, President/CEO

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Dated: _____

Gerardo Castillo, CPA
Interim Chief Business Officer



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1b

Meeting Date: December 18, 2014

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 and Employee Compensation Services

Recommendation: Approve Personnel Transactions

Background/Rationale: N/A

Financial Considerations: N/A

Documents Attached:

- 1) Certificated Personnel Transactions Dated December 18, 2014
- 2) Classified Personnel Transactions Dated December 18, 2014

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Assistant Superintendent
Human Resources and Employee Compensation Services

Approved by: José L. Banda, Superintendent

Attachment 1: CERTIFICATED 12/18/2014

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/EXTEND							
SPURLOCK	ROBERT	0	Teacher, Resource, Spec	ALBERT EINSTEIN MIDDLE SCHOOL	11/17/2014	6/30/2015	EMPLOY .50 PROB0 11/17/14
CRUMBLEY JR	EDWARD	0	Teacher, Spec Ed	ISADOR COHEN ELEMENTARY SCHOOL	10/24/2014	6/30/2015	EMPLOY PROB0 10/24/14
ARRIAGA	SHAUNNA	0	Teacher, Spec Ed	WILL C. WOOD MIDDLE SCHOOL	11/17/2014	6/30/2015	EMPLOY PROB'0' 11/17/14
GUTIERREZ GONZALEZ	GABRIEL	0	Teacher, Middle School	FERN BACON MIDDLE SCHOOL	8/27/2014	6/30/2015	EMPLOY PROB0, 8/27/14
MOYNIER	BLYTHE	B	Teacher, High School	ROSEMONT HIGH SCHOOL	11/17/2014	6/30/2015	EMPLOY PROB1 11/17/14
ROTHSCHILD	MICHAEL	B	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	11/19/2014	6/30/2015	EMPLOY PROB1 11/19/14
DROTTS	LORRIE	B	Teacher, High School	CAPITAL CITY SCHOOL	12/1/2014	6/30/2015	EMPLOY PROB1 12/1/14
MOTIEY	SAHAR	B	Teacher, Elementary	JOHN D SLOAT BASIC ELEMENTARY	12/1/2014	6/30/2015	EMPLOY PROB1 12/1/14
LEE	MAI	Q	Dir II, Soc & Emotional Lr	OFFICE OF INNOVATION	11/1/2014	6/30/2015	EXT LTA 11/1-6/30/15
WATTENBERG	TED	R	Specialst II, Tech Assess	RESEARCH & EVALUATION SERV	11/1/2014	6/30/2015	EXT LTAA 11/1-6/30/15
STATUS CHANGE							
PEREZ	MIRNA	Q	School Social Worker	INTEGRATED COMMUNITY SERVICE	11/3/2014	6/30/2015	STCHG .80 LTA(B) 11/3/14-6/30/15
PEIXOTO	KRISTINE	A	Teacher, Resource, Spec	CAROLINE WENZEL ELEMENTARY	11/1/2014	6/30/2015	STCHG FR .80 TO 1.0 7/1/14
TSAN	PHUONG	C	Teacher, High School, Cc	AMERICAN LEGION HIGH SCHOOL	7/1/2014	6/30/2015	STCHG PROB2 7/1/14
LOR	MELANIE	A	Teacher, Child Developm	CHILD DEVELOPMENT PROGRAM	7/1/2014	6/30/2015	STCHG /SS CHG 7/1/14
LEAVES							
KURTULUS	REBECCA	A	Teacher, Elementary	NEW JOSEPH BONNHEIM	9/2/2014	6/30/2015	LOA INTERM PD 10/1-12/1/14
TAYLOR	SARAH	A	Teacher, High School	ACCELERATED ACADEMY	11/1/2014	11/5/2014	LOA EXT (PD) FMLA 11/1-5/14
ZADEH	SHEAVA	A	School Psychologist	SPECIAL EDUCATION DEPARTMENT	11/21/2014	12/7/2014	LOA RTN (PD)FMLA/HE 11/21/14
NGUYEN	KIM	A	Teacher, Elementary	PACIFIC ELEMENTARY SCHOOL	11/22/2014	6/30/2015	LOA RTN UNPD FMLA 11/22/14
SEP/RESIGN/RETIRE							
LANGENBERG	ASHLEY	0	Teacher, Elementary	LEATAATA FLOYD ELEMENTARY	9/29/2014	9/29/2014	SEP/RESIGN 9/29/14
RODGERS	MARIE	A	Teacher, Child Developm	CHILD DEVELOPMENT PROGRAM	7/1/2014	10/31/2014	SEP/RETIRE, 10/31/14
THAO	CHIA	A	Teacher, Elementary	SUSAN B. ANTHONY ELEMENTARY	7/1/2014	11/16/2014	SEP/DE 11/16/14

Attachment 2: CLASSIFIED 08/15/2013

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/RE-EMPLOY							
CARNERO	MARK	Q	Youth Services Specialist	YOUTH DEVELOPMENT	12/1/2014	6/30/2015	EMPLOY PROB 12/1/14
MONTGOMERY	HEIDI	B	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	11/10/2014	6/30/2015	EMPLOY PROB 11/10/14
LOPEZ RODRIGUEZ	GABINA	B	Teacher Assistant, Biling	WOODBINE ELEMENTARY SCHO	11/17/2014	6/30/2015	EMPLOY PROB 11/17/14
VERDIN	JOSE	B	Parent Advisor	C. K. McCLATCHY HIGH SCHOOL	11/18/2014	6/30/2015	EMPLOY PROB 11/18/14
GALE	ERIN	B	Instructional Aide	HUBERT H BANCROFT ELEMENT,	11/4/2014	6/30/2015	EMPLOY PROB LTA(A) 11/4/14
EDWARDS	CAMICA	B	Student and Family Supp	INTEGRATED COMMUNITY SERVI	11/18/2014	6/30/2015	EMPLOY PROB1 11/18/14
AVALOS MEJIA	ALMA	B	Teacher Assistant, Biling	LUTHER BURBANK HIGH SCHOOL	11/7/2014	6/30/2015	EMPLOY PROB1/ 11/7/14
KENDALL	ERVIN	B	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	9/26/2014	6/30/2015	EMPLOY PROB1/ 9/26/14
MANZO	DEBRA	B	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	10/29/2014	6/30/2015	REMPLOY PROB 10/29/14
TILLIS	DONALD	A	Laborer	FACILITIES MAINTENANCE	11/5/2014	6/30/2015	REEMPL FR 39MO RR/REA 11/5/14
RE-ASSIGN/STATUS CHANGE							
FLORES	ANNEMARIE	B	School Office Manager II	JOHN H. STILL - K-8	11/18/2014	6/30/2015	REA /STCHG PROB1 11/18/14
WARDEN	RONALD	B	District Grounds Spec	FACILITIES MAINTENANCE	11/3/2014	6/30/2015	REA /STCHG TO PROB1 11/3/14
HENDRICKS	WILLIAM	A	Tech Support Spec II	INFORMATION SERVICES	7/1/2014	6/30/2015	REA 1 7/1/14
THOM	DAVID	A	Tech Support Spec II	INFORMATION SERVICES	7/1/2014	6/30/2015	REA FR SITE COMP TECH I/ 7/1/14
ESCOTT PETRALLI	MARJORIE	B	Credentials Specialist	HUMAN RESOURCE SERVICES	12/1/2014	6/30/2015	REA/STCHG PROB1 12/1/14
ACOSTA	VICTOR	B	Laborer-Gardener/High S	FACILITIES MAINTENANCE	11/12/2014	6/30/2015	REASSIGN 11/12/14
HALEY	KATHERINE	A	Bus Attendant	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG .78125 12/1/14
JACKSON	DAVID	A	Bus Driver	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG 1.0 12/1/14
RAMIREZ	JOCELYN	B	Inst Aid, Spec Ed	OAK RIDGE ELEMENTARY SCHO	11/3/2014	6/30/2015	STCHG/PROB 11/3/14
WEST	CARI	A	Bus Driver	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG TO .8125 12/1/14
SPAGNER	ANGELIA	A	Bus Driver	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG TO .84375 EF 12/1/14
MURPHY	JACKIE	B	Bus Driver	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG TO .90625 12/1/14
MOORE	BARBARA	A	Bus Attendant	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG TO 1.0 12/1/14
LIZAOLA	ERIKA	R	Inst Aid, Spec Ed	OAK RIDGE ELEMENTARY SCHO	7/1/2014	6/30/2015	STCHG TO PERM LTA(B) 7/1/14
PIERSON	DESIREE	B	Clerk II	PHOEBE A HEARST BASIC ELEM.	10/1/2014	11/2/2014	STCHG PROB LTA .625 10/1-11/3/14
WADE	ADAM	A	Bus Driver	TRANSPORTATION SERVICES	12/1/2014	6/30/2015	STCHG TO.9375 12/1/14
GORDON	TEENA-MARIE	B	Print Shop Tech II	CENTRAL PRINTING SERVICES	12/1/2014	6/30/2015	REA /TR /STCHG PROB1 12/1/14
LEAVES							
BERRINI	RAMONA	A	IEP Desig Inst Para-Sp E	SPECIAL EDUCATION DEPARTME	11/8/2014	12/31/2014	LOA EXT (PD) HE, 11/8/14-12/31/14
HANNON	SCARLOTTE	B	Inst Aid, Spec Ed	BRET HARTE ELEMENTARY SCH	11/19/2014	11/30/2014	LOA EXT (UNPD) ED 11/19-30/14
CESPEDES	ELYNA	A	Internship Specialist	NEW TECH	11/22/2014	11/30/2014	LOA EXT(UNPD) FMLA 11/22-30/14

JARAMILLO JR.	WILLIAM	A	Pers Tech II	HUMAN RESOURCE SERVICES	7/1/2014	6/30/2015	LOA PD INTERM 11/17-12/16/14
NAVA	ANDREA	A	Youth Services Specialist	YOUTH DEVELOPMENT	11/5/2014	6/30/2015	LOA RTN(PD)HE 11/5/14

SEP/RESIGN/RETIRE

VAN AIRSDALE	CONNIE	A	Office Tchncl I	RESEARCH & EVALUATION SERV	10/26/2013	6/30/2014	RETIRED RV 9/3/14
BUENO-BANKS	DELILAH	A	Attendance Tech II	LUTHER BURBANK HIGH SCHOOL	7/1/2014	12/30/2014	SEP/RETIRE / 12/30/14
MC POIL	LINDA	A	School Office Manager I	DAVID LUBIN ELEMENTARY SCHC	7/1/2014	6/30/2015	SEP/RETIRE / 6/30/15
LIM	SOON	A	Custodian	C. K. McCLATCHY HIGH SCHOOL	9/1/2014	1/31/2015	SEP/RETIRE 1/31/15
GREER	TOM	A	District Grounds Spec	LONG TERM LEAVES	8/22/2014	2/27/2015	SEP/RETIRE 2/27/15
WALKER	DOLORES	A	Fd Sv Asst I	NUTRITION SERVICES DEPARTMI	10/1/2013	6/30/2014	SEP/TERM 6/30/14



ACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1c

Meeting Date: December 18, 2014

Subject: Approve Business and Financial Report: Warrants and Checks Issued for the period of November 2014

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

Division: Business Services

Recommendation: Approve attached list of warrants and checks.

Background/Rationale: The detailed list of warrants and checks issued for the period of November 2014 are available for the Board members upon request.

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

Documents Attached:

1) Warrants, Checks, and Electronic Transfers – November 2014

Estimated Time: N/A

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

Approved by: José L. Banda, Superintendent

Sacramento City Unified School District
Warrants, Checks, and Electronic Transfers
November 2014

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount by Fund</u>	<u>Total by Account</u>
County Accounts Payable Warrants for Operating Expenses	97-311138 - 97-311923	General (01)	\$ 4,560,081.42	
		Charter (09)	\$ 38,713.33	
		Adult Education (11)	\$ 30,063.76	
		Child Development (12)	\$ 30,207.35	
		Cafeteria (13)	\$ 1,055,337.25	
		Building (21)	\$ 717,054.49	
		Developer Fees (25)	\$ 24,461.10	
		Mello Roos Capital Proj (49)	\$ 35,098.30	
		Self Insurance (67/68)	\$ 2,071,003.56	
		Retiree Benefits (71)	\$ 460.00	
		Payroll Revolving (76)	\$ 833.36	
			<u>\$ 8,563,313.92</u>	
Alternate Cash Revolving Checks for Emergency Accounts Payable and Payroll	00000314 - 00000350	General (01)	\$ 12,323.56	
		Child Development (12)	\$ 90.44	
		Payroll Revolving (76)	\$ 30,555.11	
			<u>\$ 42,969.11</u>	
Payroll and Payroll Vendor Warrants	97773293 - 97775458	General (01)	\$ 1,057,190.88	
		Charter (09)	\$ 50,859.11	
		Adult Education (11)	\$ 15,227.39	
		Child Development (12)	\$ 102,394.98	
		Cafeteria (13)	\$ 105,831.98	
		Building (21)	\$ 3,629.00	
		Retiree Benefits (71)	\$ 94,083.94	
		Payroll Revolving (76)	\$ 2,359,658.56	
			<u>\$ 3,788,875.84</u>	
Payroll ACH Direct Deposit	ACH-00859724 - ACH-00871317	General (01)	\$ 12,529,021.35	
		Charter (09)	\$ 436,798.05	
		Adult Education (11)	\$ 215,438.58	
		Child Development (12)	\$ 612,830.83	
		Cafeteria (13)	\$ 335,784.11	
		Building (21)	\$ 90,415.63	
		Self Insurance (67/68)	\$ 17,209.57	
		Retiree Benefits (71)	\$ 208,445.19	
			<u>\$ 14,445,943.31</u>	
County Wire Transfers for Benefits, Debt Service, and Tax Payments	9700347968 - 9700347969	Payroll Revolving (76)	\$ 19,206.72	
				<u>\$ 19,206.72</u>
Cash Revolving Checks for Payroll	16059	Payroll Revolving (76)	\$ 1,997.56	
				<u>\$ 1,997.56</u>
Cafeteria Daily Sales Transfer to County Account	FS-029603	Cafeteria (13)	\$ 48,599.04	
				<u>\$ 48,599.04</u>
Total Warrants, Checks, and Electronic Transfers				<u>\$ 26,910,905.50</u>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1d

Meeting Date: December 18, 2014

Subject: Approve Revised Board Bylaw 9270: Conflict of Interest

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

Department: Legal Services

Recommendation: Approve Revised Board Bylaw 9270

Background/Rationale: The Political Reform Act requires every local government agency to review and update, if necessary, its Conflict-of-Interest bylaw biennially. From a review of Board Bylaw 9270, it is apparent that updates are needed in order to align it with the District's changes to positions and overall organizational structure. Previous updates to Board Bylaw 9270 have occurred in 2012, and in every even year previous thereto.

Financial Considerations: None

Documents Attached:

Revised Board Bylaw 9270 - clean versions
Revised Board Bylaw 9270 - red-lined

Estimated Time of Presentation: N/A

Submitted by: Raoul Bozio, Legal Services Manager II

Approved by: Jose L. Banda, Superintendent

Sacramento City USD

Board Bylaw

Conflict-of-Interest

BB 9270

Board Bylaws

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict-of-interest and, as necessary, shall abstain from participating in the decision.

Conflict-of-Interest Code

The district's conflict-of-interest code shall be comprised of the terms of the 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with an Appendix specifying designated positions and the specific types of disclosure category required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict-of-interest code in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

When a change in the district's conflict-of-interest code is necessitated by changed circumstances, such as the creation of new designated positions, amendments or revisions, the changed code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the district's conflict-of-interest code, the Superintendent or designee shall provide officers, employees, consultants and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 – Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict-of-interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code 87302, 87500) A newly elected or appointed Board member or a newly hired employee in a designated position shall, within 30 days, file an

Assuming Office statement covering the 12 months prior to the date the assuming office or position date. These statements shall be available for public inspection and reproduction. (Government Code 81008)

Upon receiving the statements from designated employees, the district shall make and retain copies and shall forward the originals to the appropriate county agency.

Financial Interest

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty
2. That of a recipient of public services generally provided by the public body or board of which s/he is a member, on the same terms and conditions as if he/she were not a member of the Board
3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091
4. That of a spouse of an officer or employee of a public agency if his/her spouse's employment or office holding has existed for at least one year prior to his/her election or appointment
5. That of a nonsalaried member of a nonprofit corporation, provided that such interest is disclosed to the Board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records
6. That of a noncompensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the district and its Board and provided further that such interest is noted in its official records
7. That of a person receiving salary, per diem, or reimbursement for expenses from a governmental entity, unless the contract directly involves the department of the

governmental entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records

8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor.
(Government Code 1091.5)

A Board member shall not be deemed to be financially interested in a contract if he/she has only a remote interest in the contract and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. Remote interests are specified in Government Code 1091(b); they include, but are not limited to, the interest of a parent in the earnings of his/her minor child. (Government Code 1091)

A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel matters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents, children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

Disqualification for Board Members Who Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict-of-interest and immediately prior to the consideration of the matter, do all of the following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict-of-interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (Government Code 87105)
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. This Board member shall not be counted toward achieving a quorum while the item is discussed. (Government Code 87105; 2 CCR Section 18702.5)
3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (Government Code 87105)

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during the consent calendar. (2 CCR Section 18702.5)

A Board member who has recused himself/herself from participating in a matter may speak on the matter during the time that the general public speaks on the matter. The Board member shall recuse himself/herself from voting on the matter and leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public. (Government Code 87105; 2 CCR 18702.5)

If the Board's decision is made during closed session, the public identification may be made orally during the open session before the Board goes into closed session and shall be limited to a declaration that his/her recusal is because of a conflict-of-interest pursuant to Government Code 87100. The Board member shall not be present when the decision is considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the Board's decision. (2 CCR 18702.5)

(cf. 3430 - Investing)

Incompatible Activities

Board members or employees shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board member's duties as an officer of the district or with the employee's position in the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 – Non-school Employment)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

APPENDIX

DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

Category 1

Persons occupying the following positions are designated employees in Category 1:

Members of the Board of Education
Superintendent
Chief Academic Officer
Chief Business Officer
Chief Communications Officer
Chief of Schools
Chief of Staff

Designated persons in this category must report:

- A. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests shall include any leasehold, beneficial or ownership interest or option to acquire such interest in real property;
- B. Investments or business positions in or income from sources which:
 - 1) Are engaged in the acquisition or disposal of real property within the district;
 - 2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district; or
 - 3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district.

Category 2

Persons occupying the following positions are designated employees in Category 2:

Superintendent's Office

- Area Assistant Superintendent
- Assistant Superintendent, Facility Support Services
- Director, Facilities and Maintenance
- Director, Integrated Support Services
- Director, Enrollment Center
- Director, Planning, Construction and Operations
- Director, Student Hearing and Placement
- Manager, Legal Services

Academic Office

- Assistant Superintendent, Curriculum and Instruction
- Director, Child Development
- Director, Multilingual Literacy
- Director, Special Education
- Director, High School Reform Initiatives
- Director, State and Federal Programs
- Director, Adult Education

Schools Office

- Director Assessment, Research and Evaluation Education
- Director, Youth Development

Business Services

- Assistant Superintendent, Information Education Technology
- Director, Accounting Services
- Director, Budget Services
- Director, Risk Management
- Director, Distribution Services
- Director, Nutrition Services
- Manager, Purchasing and Warehouse

Human Resource Services

- Assistant Superintendent, Human Resource and Employee Compensation Services
- Director, Benefits & Compensation
- Director, Employee Relations
- Director, Human Resource Services
- Director, Human Resource Services

Designated persons in this category must report investments or business positions in or income from sources which:

- a. Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs; or
- b. Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis, as recommended by General Counsel to the Superintendent and the Board of Trustees. The determination shall be written and include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict-of-interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement

- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party
- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict-of-interest code. (2 CCR 18701)

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18702.5 Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONS

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)
92 Ops.Cal.Atty.Gen. 19 (2009)
89 Ops.Cal.Atty.Gen. 217 (2006)
86 Ops.Cal.Atty.Gen. 138(2003)
85 Ops.Cal.Atty.Gen. 60 (2002)
82 Ops.Cal.Atty.Gen. 83 (1999)
81 Ops.Cal.Atty.Gen. 327 (1998)
80 Ops.Cal.Atty.Gen. 320 (1997)
69 Ops.Cal.Atty.Gen. 255 (1986)
68 Ops.Cal.Atty.Gen. 171 (1985)
65 Ops.Cal.Atty.Gen. 606 (1982)
63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

Bylaw SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

revised: April 2, 2001

revised: March 3, 2005

revised: November 6, 2008

revised: December 10, 2009

revised: November 4, 2010

revised: December 20, 2012

revised: December 18, 2014

Sacramento City USD **Proposed Revisions**

Board Bylaw

Conflict-of-Interest

BB 9270

Board Bylaws

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict-of-interest and, as necessary, shall abstain from participating in the decision.

Conflict-of-Interest Code

The district's conflict-of-interest code shall be comprised of the terms of the 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with an Appendix specifying designated positions and the specific types of disclosure category required for each position. This Bylaw is to work in concert with GC-8, which also addresses Board members' conflict-of-interest concerns.

Upon direction by the code reviewing body, the Board shall review the district's conflict-of-interest code in even-numbered years. If no change in the code is required, the district shall submit by October 1 a written statement to that effect to the code reviewing body. If a change in the code is necessitated by changed circumstances, the district shall submit an amended code to the code reviewing body. (Government Code 87306.5)

When a change in the district's conflict-of-interest code is necessitated by changed circumstances, such as the creation of new designated positions, amendments or revisions, the changed code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

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(cf. 9320 – Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict-of-interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code 87302, 87500) A newly elected or appointed Board

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member or a newly hired employee in a designated position shall, within 30 days, file an Assuming Office statement covering the 12 months prior to the date the assuming office or position date. These statements shall be available for public inspection and reproduction. (Government Code 81008)

Upon receiving the statements from designated employees, the district shall make and retain copies and shall forward the originals to the appropriate county agency.

Financial Interest

Board members and designated employees shall not be financially interested in any contract made by the Board or in any contract they make in their capacity as Board members or designated employees. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract if his/her interest includes, but is not limited to, any of the following: (Government Code 1091.5)

1. That of an officer who is being reimbursed for his/her actual and necessary expenses incurred in the performance of an official duty
2. That of a recipient of public services generally provided by the public body or board of which s/he is a member, on the same terms and conditions as if he/she were not a member of the Board
3. That of a landlord or tenant of the contracting party if such contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial or other public district of this state or an adjoining state unless the subject matter of such contract is the property in which such officer or employee has such interest as landlord or tenant in which even his/her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Government Code 1091
4. That of a spouse of an officer or employee of a public agency if his/her spouse's employment or office holding has existed for at least one year prior to his/her election or appointment
5. That of a nonsalaried member of a nonprofit corporation, provided that such interest is disclosed to the Board at the time of the first consideration of the contract, and provided further that such interest is noted in its official records
6. That of a noncompensated officer of a nonprofit, tax-exempt corporation which, as one of its primary purposes, supports the functions of the district and its Board and provided further that such interest is noted in its official records
7. That of a person receiving salary, per diem, or reimbursement for expenses from a

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governmental entity, unless the contract directly involves the department of the governmental entity that employs the officer or employee, provided that such interest is disclosed to the Board at the time of consideration of the contract, and provided further that such interest is noted in its official records

8. That of an attorney of the contracting party or that of an owner, officer, employee or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm or real estate firm

In addition, a Board member or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his/her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor. (Government Code 1091.5)

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A Board member may enter into a contract if the rule of necessity or legally required participation applies as defined in Government Code 87101.

Even if there is no prohibited or remote interest, a Board member shall abstain from voting on personnel matters that uniquely affect a relative of the Board member. A Board member may vote, however, on collective bargaining agreements and personnel matters that affect a class of employees to which the relative belongs. "Relative" means an adult who is related to the person by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes the individual's parents, grandparents and great-grandparents, children, grandchildren and great-grandchildren, brothers, sisters, aunts and uncles, nieces and nephews, and the similar family of the individual's spouse unless the individual is widowed or divorced.

Disqualification for Board Members Who Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict-of-interest and immediately prior to the consideration of the matter, do all of the

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following:

1. Publicly identify the financial interest that gives rise to the conflict or potential conflict-of-interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required. (Government Code 87105)
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. This Board member shall not be counted toward achieving a quorum while the item is discussed. (Government Code 87105; 2 CCR Section 18702.5)
3. Leave the room until after the discussion, vote and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters. (Government Code 87105)

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during the consent calendar. (2 CCR Section 18702.5)

A Board member who has recused himself/herself from participating in a matter may speak on the matter during the time that the general public speaks on the matter. The Board member shall recuse himself/herself from voting on the matter and leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public. (Government Code 87105; 2 CCR 18702.5)

If the Board's decision is made during closed session, the public identification may be made orally during the open session before the Board goes into closed session and shall be limited to a declaration that his/her recusal is because of a conflict-of-interest pursuant to Government Code 87100. The Board member shall not be present when the decision is considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the Board's decision. (2 CCR 18702.5)

(cf. 3430 - Investing)

Incompatible Activities

Board members or employees shall not engage in any employment or activity which is inconsistent with, incompatible with, in conflict with or inimical to the Board member's duties as an officer of the district or with the employee's position in the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 – Non-school Employment)

Gifts

Board members and designated employees may accept gifts only under the conditions and

Revised 9-1-14

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limitations specified in Government Code 89503 and 2 CCR 18730.

The limitations on gifts do not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the prevailing gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade or profession unless the sole or predominant activity of the business, trade or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

APPENDIX

DESIGNATED POSITIONS/DISCLOSURE CATEGORIES

Category 1

Persons occupying the following positions are designated employees in Category 1:

Members of the Board of Education

Superintendent

Chief Academic Officer

Chief Accountability Officer

Chief Business Officer

Chief Communications Officer

Chief of Schools

Chief of Staff

~~Chief Family and Community Engagement Officer~~

~~Chief Human Resources Officer~~

Revised 9-1-14

Page 5 of 10

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Designated persons in this category must report:

- A. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries or of any land owned or used by the district. Such interests shall include any leasehold, beneficial or ownership interest or option to acquire such interest in real property;
- B. Investments or business positions in or income from sources which:
 - 1) Are engaged in the acquisition or disposal of real property within the district;
 - 2) Are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district; or
 - 3) Manufacture or sell supplies, books, machinery or equipment of the type used by the district.

Category 2

Persons occupying the following positions are designated employees in Category 2:

Superintendent's Office

- Area Assistant Superintendent
- ~~Chief of Staff~~
- Assistant Superintendent, Facilities Support Services
- Director, Facilities and Maintenance
- ~~Director, 501(c)3~~
- Director, Integrated Support Services
- Director, Enrollment Center
- Director, Planning, Construction and Operations
- Director, Student Hearing and Placement
- Manager, Legal Services

Academic Office

- Assistant Superintendent, Curriculum and Instruction
- Director, Child Development
- Director, Multilingual Literacy
- Director, Special Education
- Director, High School Reform Initiatives
- ~~Coordinator~~ Director, State and Federal Programs
- Director, Adult Education

Schools Office

- Director Assessment, Research and Evaluation Education

Revised 9-1-14

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- Director, Youth Development

Accountability Office

- ~~Area Assistant Superintendent~~
- ~~Assistant Superintendent, Information Education Technology~~
- ~~Director, Adult Education~~
- ~~Director Assessment, Research and Evaluation~~
- ~~Director, Enrollment Center~~
- ~~Director, Network, Telecommunications and Technology Support~~
- ~~Director, Student Services/Alternative Education~~

Administrative Business Services

- Assistant Superintendent, Information Education Technology

- Director, Accounting Services
- Director, Budget Services
- Director, ~~Compensation and Benefits~~ Risk Management
- Director, Distribution Services
- ~~Manager~~ Director, Nutrition Services
- Manager, Purchasing and Warehouse

Capital Asset Management Services

- ~~Director, Facilities and Maintenance~~
- ~~Director, Operations and Planning~~

Family and Community Engagement

- ~~Director, Integrated Support Services~~
- ~~Director, Youth Development~~

Human Resource Services

- Assistant Superintendent, Human Resource and Employee Compensation Services
- Director, Benefits & Compensation
- Director, Human Resource Services
- Director, Human Resource Services
- Director, Employee Relations

Designated persons in this category must report investments or business positions in or income from sources which:

- Are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs; or
- Manufacture or sell supplies, books, machinery or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

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Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis, as recommended by General Counsel to the Superintendent and the Board of Trustees. The determination shall be written and include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict-of-interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

- a. Approve a rate, rule or regulation
- b. Adopt or enforce a law
- c. Issue, deny, suspend or revoke a permit, license, application, certificate, approval, order or similar authorization or entitlement
- d. Authorize the district to enter into, modify or renew a contract that requires district approval
- e. Grant district approval to a contract or contract specifications which require district approval and in which the district is a party
- f. Grant district approval to a plan, design, report, study or similar item
- g. Adopt or grant district approval of district policies, standards or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict-of-interest code. (2 CCR 18701)

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

FAMILY CODE

Revised 9-1-14

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297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18702.5 Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONS

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138(2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

Revised 9-1-14

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CSBA: <http://www.csba.org>
Fair Political Practices Commission: <http://www.fppc.ca.gov>
Institute of Local Government: <http://www.ca-ilg.org>

Bylaw SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

revised: April 2, 2001

revised: March 3, 2005

revised: November 6, 2008

revised: December 10, 2009

revised: November 4, 2010

revised: December 20, 2012

revised: , 2014

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1e

Meeting Date: December 18, 2014

Subject: C.K. McClatchy Field Trip to the Gonzaga Debate Tournament in
Spokane, Washington January 8 – January 11, 2015

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

Division: Chief of Schools

Recommendation: Approve C.K. McClatchy Field Trip to the Gonzaga Debate Tournament in
Spokane, Washington January 8 – January 11, 2015

Background/Rationale: On January 8 – January 11, 2015 four students and one debate
coach will travel to Spokane, Washington for a debate tournament held at Gonzaga University.

Financial Considerations: No cost to the district. Expenses paid through the McClatchy
Debate Boosters Club.

Documents Attached: Out of State Field Trip Documents

Estimated Time of Presentation: N/A

Submitted by: Lisa Allen, Chief of Schools

Approved by: José L. Banda, Superintendent

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

Parent Permission Form required for each student field trip. See reference distribution section for details concerning each type of trip.
 School Name CK McClatchy Date 11/17/14

Teacher's Name Stephen Goldberg Room # _____ Telephone # (916) 712-07: _____
 Fax # (916) 551-2196

Field Trip Destination Gonzaga University, Spokane, WA

☐ Local (50 mile radius) ☐ Out-of-Town (Beyond 50 mile radius) ☐ Overnight

☒ Out-of-State/Country ☐ Involving Swimming or Wading ☐ Unusual Activities
 Route Fly from Sacramento to Spokane

Educational nature of field trip/excursion Debate tournament

Depart Date 1/8/15 Time 4:00 am/pm

Return Date 1/11/15 Time 4:30 am/pm

TRANSPORTATION will be provided by: ☐ Walking ☐ School Bus – Contact Transportation Field Trip Office
☐ Chartered Bus Company Certified: ☐ yes ☐ no – Check Risk Management Web Site
☐ Private Vehicle – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
☐ Parent Driver – Must have fingerprint clearance, check with Volunteer Office.
☐ Faculty Driver – Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
☐ Public Transportation ☐ Train ☒ Commercial Airline Other: _____

Funding Source CKM Debate Boosters Financial Assistance Available? ☒ yes ☐ no

Number of students participating: 4

Adult Supervisors/ Drivers:

DRIVER

DRIVER

1) Stephen Goldberg yes ☒ no 2) _____ yes ☐ no
 3) _____ yes ☐ no 4) _____ yes ☐ no

Teachers and Staff Attending:

1) _____ yes ☐ no 2) _____ yes ☐ no
 3) _____ yes ☐ no 4) _____ yes ☐ no

Principal Approval [Signature]

Date 11/18/14

Risk Management Approval (Unusual Activities) [Signature]

Date 11/20/14

Segment Administrator Approval [Signature]

Date 11/18/14

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

1. **Local Trip:** (50 mile radius) - Submit to Principal for approval. Maintain all documents at site.
2. **Out-Of-Town:** (beyond 50 mile radius) - Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
3. **Overnight Trip:** Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
4. **Trip Involving Swimming or Wading:** Submit to Principal for approval then forward to Segment Administrator 10 days prior to trip.
5. **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 and Risk Management 6 weeks prior to trip. Must purchase Special Event Liability Insurance.
6. **Out-of-State/Country:** Submit to Principal for approval then forward to Segment Administrator and Risk Management SIX (6) WEEKS prior to trip. Must have Superintendent and Board approval prior to trip. Segment Administrator will submit for Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board.

Maintain a copy of all forms at site for 2 years. Approved forms will be returned by Segment Administrator

Sacramento City Unified School District
**OUT-OF-STATE OR OUT-OF-COUNTRY
 TRAVEL REQUEST**

School Name CK McClatchy Date 11/17/14
 Teacher's Name Stephen Goldberg Room # Telephone # (916) 712-07

Field Trip Destination Gonzaga University, Spokane WA

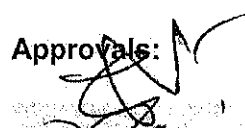
Reason for travel Debate tournament

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 for review before signing. Risk management approval required.

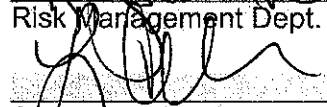
Attach a detailed itinerary for each day:

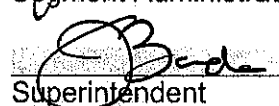
Signed 
 Teacher

Approvals:

 Date 11/18/14

 Date 11/20/14

 Date 11/18/14

 Date 11/24/14

Board Approval Date



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1f

Meeting Date: December 18, 2014

Subject: Approve November 20, 2014 Board of Education Meeting Minutes

- ☐ 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 Board of Education Meeting for November 20, 2014.

Background/Rationale: None

Financial Considerations: None

Documents Attached:

1. November 20, 2014 Board of Education Meeting Minutes

Estimated Time of Presentation: N/A

Submitted by: José L. Banda, Superintendent

Approved by: N/A



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Darrel Woo, President (Trustee Area 6)
Christina Pritchett, Vice President (Trustee Area 3)
Jay Hansen, Second Vice President (Trustee Area 1)
Jeff Cuneo, (Trustee Area 2)
Gustavo Arroyo, (Trustee Area 4)
Diana Rodriguez, (Trustee Area 5)
Vacant, (Trustee Area 7)
Asami Saito, Student Member

Thursday, Nov. 20, 2014

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

MINUTES

2014/15-10

Allotted Time

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 5:10 p.m. by President Woo, and roll was taken.

Members Present:

*Vice President Christina Pritchett
President Darrel Woo
Diana Rodriguez
Gustavo Arroyo*

Members Absent:

*Jeff Cuneo
Second Vice President Jay Hansen*

A quorum was reached.

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

Public Comment:

Chesshuwa Beckett has concerns about health benefits for herself and her family under the new coverage changes. Her son has an existing condition, and she is concerned about continued coverage and cost which has been unavailable. She has made calls, went to the Health Fair, and met with Board member Pritchett. She is willing to meet with anyone on the Board and/or the Superintendent.

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 – Existing and Anticipated Litigation:*
 - a) *Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH No. 2014080318)*
 - b) *Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9*
 - c) *Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining CSA, SCTA, SEIU, Teamsters, UPE, Unrepresented Management*
- 3.3 *Education Code section 35146 – The Board will hear staff recommendations on the following student expulsion:*
 - a) *Expulsion #4, 2014-15*
- 3.4 *Government Code 54957 – Public Employee Discipline/Dismissal/Release*
- 3.5 *Government Code 54957 – Public Employee Performance Evaluation:*
 - a) *Superintendent*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:50 p.m. by President Woo.

Members Present:

Vice President Christina Pritchett

President Darrel Woo

Diana Rodriguez

Gustavo Arroyo

Student Member Asami Saito

Members Absent:

Jeff Cuneo

Second Vice President Jay Hansen

The Pledge of Allegiance was led by Juan Martir, a Twelfth grade student from Hiram Johnson High School. A Certificate of Appreciation was presented by Vice President Christina Pritchett.

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

The Board approved settlement agreement in OAH Case No. 2014080318 by a vote of four to zero with

Members Hansen and Cuneo absent.

6.0 AGENDA ADOPTION

President Woo recognized Vice President Pritchett who made a motion to pull a portion of Item 9.1a, namely Service Agreement No. SA15-00256, from the agenda. President Woo seconded the motion. It was unanimously voted to pull the service agreement from Item 9.1a of the Consent Agenda. A motion was made to adopt the remainder of the agenda by Vice President Pritchett and seconded by President Woo. The Board voted unanimously to adopt the agenda as amended.

7.0 PUBLIC COMMENT

15 minutes

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

Ralph Merletti thanked Member Rodriguez for her welcome letter to whoever wins in the election and her thanks to all the candidates for running. He provided a three page copy of a report on the solar eclipse that he compiled. He is in the process of gathering reports and photos from Earl Warren Elementary School, Sutter Middle School, and George Washington Carver High School. He also wished everyone a Happy Thanksgiving next week.

Nikki Milevsky, President of the Sacramento City Teachers' Association, stated that a letter was sent to the Board and Superintendent in the morning regarding the unilateral changes to the health care plans. The letter is to demonstrate the legal and financial exposure the District faces by refusing to stop the implementation of the changes and also to establish a foundation for accountability.

Grace Trujillo and the CAC Executive Board spoke on the current Sacramento City Teachers' Association collaborative bargaining agreement with regard to the inclusion of all special education students in the Sacramento City Unified School District. They provided a written comment with an attachment from the SCTA Collaborative Bargaining Agreement, to which they referred.

Angel Garcia also spoke on the issue of special education students' inclusion and referred to the Individuals with Disabilities Education Act (IDEA) and the Americans with Disabilities Act (ADA).

Angie Sutherland also spoke on the issue of special education inclusion.

Sarah Inman also spoke on the issue of special education inclusion. She noted that a work group is to be formed. The CAC is putting two members to serve, herself and Angie Sutherland, with Benita Ayala as an alternative. They would like to know when the work group is to convene to work on revise Appendix D. They request support from the School Board and the Superintendent to implement interventions. They ask the School District to consider a legal review of Appendix D with appropriate modifications to reflect legal provisions of State and Federal laws for students with disabilities, an independent review of special education records to see where the past and current SCTA collective bargaining agreements may have contributed to impeding students' rights to be educated in the least restricted environment, improve supports, and mandatory periodic training.

Adrian Moreno, a sixth grade student from John Cabrillo Elementary School, spoke about special education and his personal experiences in special education. He asked the Board to change the teachers' contract to support and include all students.

Gloria Pasillas, using a translator, explained how her daughter with special needs had her aide taken away. She is asking for proper assessment and services for her daughter, such as occupational therapy. Her daughter makes better progress when services are provided. Her daughter currently attends North California Preparatory School.

8.0 PUBLIC HEARING

Action

8.1 Approve Request to State Board of Education to Waive Evaluation Requirements for

Teachers in Extended-Day Kindergarten Program, During Implementation Year, and for Teachers of Split Classes for 2014-15 and 2015-16 School Years (Cancy McArn)

Cindy Nguyen, Human Resources Director, Employee Relations, presented the Item. She stated that the evaluation waiver would only apply to teachers that are required to teach in extended day programs for their implementation year and for teachers of split classes for the 2014-15 and the 2015-16 school years. The District is seeking approval to apply for the waiver, and staff will submit the application to the State Board of Education upon Board approval.

Public Comment

None

Board Member Comments:

None

President Woo asked if there was a motion to approve public hearing Item 8.1. Member Arroyo made a motion to approve with a second by Vice President Pritchett. The request to apply for waiver from the State Board of Education was approved unanimously.

9.0 CONSENT AGENDA

2 minutes

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

9.1 Items Subject or Not Subject to Closed Session:

- 9.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Gerardo Castillo, CPA)*
- 9.1b Approve Business and Financial Report: Warrants and Checks Issued for the Period of October, 2014 (Gerardo Castillo, CPA)*
- 9.1c Approve Personnel Transactions (Cancy McArn)*
- 9.1d Approve Staff Recommendations for Expulsion #4, 2014/15 (Lisa Allen and Stephan Brown)*
- 9.1e Approve Early Kindergarten Board Policy (Olivine Roberts and John Conway)*
- 9.1f Approve Revised Board Policy 1312.3: Uniform Complaint Procedures (Cancy McArn)*
- 9.1g Approve Revised Board Policy 4030: Non-Discrimination in Employment (Cancy McArn)*

Public Comment:

Terrence Gladney commented on Item 9.1c, noting that there are many bus drivers listed. He asked for clarification on why there is such an increase in that position. He also noted that former Freeport Elementary School students currently walk or carpool as the bus routes were taken away a year after the

school closure. In addition, he commented on Item 9.1f, stating that when a parent makes a complaint through the Uniform Complaint Procedure, it feels like the parent appeals to the body that has punished them. It was his experience that the District personnel involved was sent the complaint, they gave their recollection of the incident (on which the final decision was based), and he, the individual submitting, had no chance for rebuttal. He also remarked on fees at schools, asking the Board to make sure that parents know fees at school are optional. He also stated that if some schools are requiring parent hours, then parent hours should be required at all schools.

Board Member Comment:

Member Rodriguez stated that she felt Mr. Gladney's comments are good, and thanked him for bringing them forward. She asked the Superintendent if staff can do some research regarding the bus routes, how they are formed, which students are getting transportation, and the reasons for it. Mr. Banda answered that it can be done, but will take some time. He also noted that returning bus routes would be a strain due to cost. However, if commitments were made to certain schools during school closures, we can go back and make sure we honor those commitments. The reason that there are additional bus drivers on Item 9.1c is because the District has been dealing with a shortage of bus drivers. What is being seen is adding drivers that can substitute. Member Rodriguez then directed to President Woo the comment that she has often questioned the Uniform Complaint Procedures. She wonders why the Board does not get the information and feels that the policy should be reviewed through a committee. She would like the Board to know how many complaints have been filed and feels there should be a tracking system.

President Woo asked for a motion to approve the Consent Agenda. A motion was made by Member Rodriguez and seconded by Member Arroyo. The motion was unanimously approved.

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

- | | | |
|------|--|---------------|
| 10.1 | <i>Resolution No. 2816 and Resolution No. 2817: Recognition of National School Psychology Awareness Week, November 10 – 14, 2014 (Diana Rodriguez)</i> | Action |
|------|--|---------------|

Board Member Rodriguez presented Resolution No. 2816 and Resolution No. 2817, recognizing National School Psychology Awareness Week as the week of November 10 – 14, 2014. She invited Sheila Stein and Cara Crow, Student Leaders of the National Association of School Psychologists (NASP) at the California State University, Sacramento, and Nikki Milevsky, School Psychologist, and also representing the Sacramento City Teachers' Association, to speak.

Ms. Stein and Ms. Crow, representing California State University, Sacramento, School Psychology Association and the National Association of School Psychologists (NASP), thanked the Board for recognition of the hard work, expertise, and dedication of the District's school psychologists. They highlighted a few key pieces from NASP's model for comprehensive and integrated school psychological services.

Nikki Milevsky also thanked the Board for recognizing School Psychologist's week and said how much she enjoys being a school psychologist and working with students in the District. She discussed some of the many important and critical day to day roles of the school psychologists. She also noted that the NASP recommended ratio for school psychologists is one psychologist to 500 - 700 students while our District is currently one to over 2,000 students. She hopes that the District can increase the number of school psychologists in the future to better meet the needs of students.

Public Comment:

None

Board Member Comments:

Member Arroyo thanked Ms. Milevsky for her comments and remembers the school psychologists' positions being reduced a few years ago during the worst of the budget cuts. He spoke on the great value of school psychologists to the District as well as counselors and nurses. He looks forward to having discussions with the Superintendent and other Board members to consider these positions as the economy improves.

Member Rodriguez then encouraged the Board to have an aye vote on the two Resolutions. Vice President Pritchett entertained a motion to approve which was seconded by Member Rodriguez. The motion carried unanimously.

Member Rodriguez then presented framed Resolution No. 2816 to Sheila Stein and Cara Crow and framed Resolution No. 2817 to Nikki Milevsky.

*10.2 Update on Social and Emotional Learning and Whole Child Board Policy
(Mai Xi Lee)*

Information

Superintendent Banda commented that the District is well invested in social, emotional learning in that it has been a part of the District for the past few years. We continue to add on and grow, adding 17 new schools this year. Tonight's presentation is to be a comprehensive update to explain SEL and plans for the future.

Mai Xi Lee then gave the presentation along with a panel consisting of the following: Daniel Hernandez, Principal of Ethel Phillips Elementary; Martin Ramirez, Assistant Principal of Rosa Parks K-8; Ted Appel, Principal of Luther Burbank High School; and Daniel Rolleri, Principal of Oak Ridge Elementary. They focused on accomplishments from year two, spotlighted some Cohort 2 schools and their work, looked at challenges and lessons learned since implementation, and looked at year three in terms of the work that needs to be done.

Public Comments:

Terrence Gladney stated that he is on the social, emotional learning leadership team and the planning committee for the summit, so he knows panel members and is very happy with the program. He shared that Mr. Hernandez recently gave him a tour of Oak Ridge. The school has great energy and culture, and he feels the Principal is doing a great job.

Angie Sutherland reported that her daughter is in third grade at Hollywood Park, a Cohort school, and she thanked the panel for all of their work. She feels that social, emotional learning is very important, that the school has changed in a positive way, and she hopes the program can be expanded to more schools.

Board Member Comments:

Member Arroyo said that the commitment of staff is phenomenal and he hopes that the positive benefits permeate throughout the District from the Board on down. He thanked the team and looks forward to hearing about future progress.

Member Rodriguez mentioned that she worked in a Catholic school for four years, and her oldest daughter was educated in Catholic schools. She believes that bringing the Golden Rule and character building programs into the public schools is something from which schools can benefit. This was something she had brought up in the past and is happy to see such a program being implemented across the District. It positively involves and engages the parents also. She suggested finding models from community partners such as Christian Brothers, Jesuit, St. Francis, and many K-8 schools in the Catholic system. One question to ask is how do we build more time for our teachers? She thanked the team.

Student Member Saito liked the idea of social, emotional learning since she first heard of it because it teaches people to be more open with their emotions, empathy and to express opinions. It teaches the teachers and parents as well as the students. She also likes that the program emphasizes perseverance.

President Woo thanked the panel. He agrees with the other Board comments. When he first came on the School Board, he and Member Cuneo sat on an interview with CASEL. He is glad that they were contributors in earning the grant, and he believes the team has excelled beyond his expectations. He looks forward to the program continuing. He hopes we are successful in obtaining another grant and perhaps utilizing what we have to reinforce for CASEL what SEL is meant to be and maybe take nationwide.

Member Arroyo asked if restorative justice will be integrated in the future. Ms. Lee answered that Cohort 2 is beginning to have conversations this year around using SEL to launch restorative practices.

10.3 Sacramento City Unified School District Graduate Profile (Olivine Roberts and Theresa McEwen) Conference

Dr. Olivine Roberts presented Item 10.3 along with Theresa McEwen, Director of High School Redesigned; Matt Turkey, Principal of School of Engineering and Sciences; and John Fleming, Lead Teacher of Johnson Corporate Business Academy at Hiram Johnson High School. They provide context by sharing the rationale and giving an overview of both the profile and the accompanied benchmarks. They addressed some early implementation activities that have begun and they highlighted a couple of the programs. They lastly outlined next steps.

Public Comments:

Terrence Gladney thanked staff for their hard work. He feels that we should spell out that we are teaching more than just going to college and getting a job, and perhaps we could say college career and life ready. He also noted that in the profile there were a lot of cultural related benchmarks; he would like to see what we have across the District that prepares students for that, such as African-American Studies courses or Ethnic Studies as a requirement for graduation. He would like to see how many of our high schools are offering these types of things. He also cited a program in Nashville, and would also like to see, as next steps, research done as to where students are likely to be employed and partnerships created with those industries.

Jennifer Luxemburger-Phillips, Director of Learning, Teaching, and Pathway Development for ConnectEd, a partner organization that supports Linked Learning Pathways, offered her support for the Sacramento City Graduate Profile and shared her hope that it is approved. ConnectEd has found the work undertaken by the District to draft, benchmark, and begin to pilot the Graduate Profile to be a true inspiration.

Board Member Comments:

None

*10.4 Local Control Accountability Plan Parent Engagement Committee Update
(Gabe Ross and Tu Moua)*

Information

Gabe Ross went over background from the October 16th Board meeting. He then presented revisions to recommendations regarding the engagement strategy and plan for the Local Control and Accountability Plan. He specifically spoke about creation of the Parent Engagement Committee, focusing on a democratic process to make sure that the group is representative of the communities that are served. Tu Moua was not able to be present at the meeting. The model presented was based on models used in Oakland and Los Angeles school districts. Each Board member and the Superintendent would make two appointees to the committee, following an application process. The 16 members should contain at least ten parents and at least two students. The members will also be consistent with the District's demographic breakdown: eleven representatives from Title I schools, three English learner representatives, two representatives of students with special needs, and one representative from the foster youth community. It is assumed Board members would select appointees from their trustee areas. Mr. Ross also went over the scope and role of the group selected. Tentative dates were given for the application window with a goal of bringing a list of applicants to the Board at the December 18th meeting so that the Board can select applicants and the group can begin meeting after the holidays.

Public Comment:

Jonathan Tran of Hmong Innovating Politics said there were recommendations that were submitted to the Board earlier in the afternoon. They are very encouraged about the prospect of creating a Parent Advisory Committee, and feels it is an important step from challenges that were faced last year. He summarized recommendations that they feel will help the District engage parents and families which include expanding the committee membership to include parent advocates and community liaisons, to place a cap on the number of District staff on the committee, to establish a rubric, and to partner with community based organizations.

Howard Lawrence, a representative of Sacramento Area Congregations Together, stated that they appreciate the staff's response to their request to create a more democratic process for the LCAP advisory committee. After this year, however, they would eventually like to see a structure where there is true democratic election and selection. They also note that some of the parents selected may be employees or contractors of the District. They feel that is okay, but that there should be a cap on committee members in that situation. They recommend a maximum of five. They also feel it would be beneficial if the group, as part of their advisory function, met with the Superintendent as a focus group once per year. Lastly, they suggest forming a student advisory committee to review LCAP.

Terrence Gladney said that what he is hearing is that people want to be elected, but feels that we will probably end up somewhere in the middle. He suggests a combination of elections which will contain some local control with the school sites. He says school sites rather than trustee areas because students often do not live in the trustee area of the school they attend due to school closures and other reasons. He suggests having a combination of school sites electing people to represent them, but still have the Board appoint to fill in gaps. If there is an appointment process, in any capacity, he would like to see something that ensures consistency. In the application he would like a value put on if the applicant is family or parent member, if they serve at the local school site or in a District wide capacity, and other variables that ensure they reflect the intent of the law, such as Title I or foster youth.

Carl Pinkston, representing Black Parallel School Board and the Community Priority Coalition, stated

that the community was hoping that this law would give empowerment to parents and students, meaning that they would select who would represent them. He asked the Board to pause before moving forward. Also, there needs to be a distinction between a working advisory committee and a parent/student/English language learner advisory committee. A working advisory committee would be a smaller body that does the work that needs to be done to assist in getting the information to the Board. He recommends selection be made by the parents, students, and community that serve on that smaller committee. He asked the Board to think through how the democratic process will be set up, who would be a part of it, what is the relationship to the Board and to staff, and allow that all voice be heard and seen going all the way through to the actual plan. A challenge last year was that the plan was predetermined by the budget, but they would like to see the parents, students, and community determine what goes in the plan and then let the budget figure out a way to make the plan work.

Laura Rios, a parent at West Campus High School and Earl Warren Elementary School, agrees with Mr. Lawrence and Mr. Pinkston that we should have an elected by parents committee. She reported that she just came from California Endowment Office; WestEd hosted a question and answer about the rubric system, how student success will be measured and the parent engagement process. She felt a lot of hope, and felt that Sacramento City Unified School District can move forward and be an example of parent engagement and how parents will be engaged on this process and LCFF. Fresno, Los Angeles, and Oakland were all there, and what they have in common is that parents are not authentically engaged in the process. She would like to have parents have more knowledge of LCAP and LCFF before the application process is begun. She submitted a flyer for local control in action on December 3, 2014.

Frank DeYoung, representing Hollywood Park Elementary School, does not have a problem with the proposal as laid out right now. He feels it is a learning process and that we have to start doing something. He however does not want this to become a political process, but rather something where parents are working on it in the best interest of the students. He personally feels that Board members should only be allowed to nominate people that reside in their own areas. He hopes the application process does not become intimidating and wants the process and meetings to be open to the public.

Liz Guillen, an attorney with Public Advocates, said the firm was very involved in the development, enactment, and now implementation of the LCAP. Districts get more flexibility in the use of funds with the elimination of 80 plus categorical programs, and in exchange there should be much more robust community engagement and local control. The local control would be expanded to include communities in decision making. For that reason there is a requirement for two parent committees to review and comment. Those two parent committees are the District Advisory Council (DAC) and the English Learner Advisory Committee (ELAC). A district does not have to form new committees if these two meet the requirements. The law contemplated that the budget be adopted at the same time as the plan. Ms. Guillen noted that the committee appears to be going beyond the minimum requirements, but on the other hand it would be a shame if this committee were to replace the important role that the parent advisory committee and ELAC play at the District level in the review, comment, and receipt of comments from the Superintendent. She feels that separating those two are important for transparency purposes. Also, the recommendation for a separate student group is something they agree with because of the final regulations that were adopted by State Board last Friday. Ms. Guillen then pointed out the differences between this proposal and Oakland's.

Angie Sutherland thanked the District for creating the LCAP advisory committee and noted that there has been a lot of good progress since last year. She commented on the on-line application process, feeling that many in the community do not have the ability to apply on-line. She would also like an alternative to the selection process by the Trustees. She recommends consulting with parents, parent groups, and other community groups to find a more democratic and transparent process to ensure the diversity needed for the committee. She is not sure if the school site councils or having Trustees select people residing in their areas meet that requirement. She feels more discussion needs to happen on this point. She also agrees with capping of staff on the committee, and feels staff can more be participants on subcommittees rather than parent advisory committee.

Board Member Comments:

Member Arroyo thanked Ms. Guillen for her comments. He feels the intent of the law is that districts need to be broader in their engagement of parents in being part of the process, and he is committed to ensure parents have a genuine, more direct role in decision making. He feels that this is the first step in the implementation of the LCAP, and in order to get there, he feels we need to be very transparent as a District and a Board as to moving forward. This can be achieved by being very clear in explaining each step when it is made and also explaining why the step is being made. Member Arroyo also feels the Board needs to be very clear regarding definitions, such as in defining parent engagement or the operation standards, for example. Mr. Ross commented and stated that he shares, and feels the commenters also share, these comments.

Member Rodriguez commended Gabe Ross on his work and stated that we know it will not be perfect at this point, but we still need to find ways of engaging more parents in the process. She is happy that the presentation shows it was not the intent to exclude any group and that there are more and more participants involved when the item is discussed. She appreciates Mr. Tran's comments and that he took the time to send feedback. She also understands the timeline involved because it is hoped to move forward at the beginning of the year and asked Mr. Ross about the timeline. He replied that there was not a specific start date, but once the group is formed schedules would be coordinated. Shortly after the beginning of the year, the Governor will release his first budget so the idea was that the group will be prepared to start work early in the process, having some time before that to do some learning together. Member Rodriguez noted that if each Board member does appoint two individuals, she would like to see that there is accountability for Board members to actually work with the individuals on such things as community outreach and engagement of their represented areas. She does not feel that she is prepared today to give direction. A special board meeting was discussed. Mr. Ross suggested that this be a one year model that can be remodeled in the future if need be. Member Rodriguez said she is okay with speaking to her public and sending Mr. Ross recommendations to be brought to the next Board meeting or special Board meeting for action. She is looking for quick action based on the good feedback that was given today.

Member Arroyo asked, if the Board moves forward, what areas could be adjusted? Mr. Ross replied that he appreciates the comments given tonight, and it was not the intention to exclude any group, such as community partners. Without knowing the specific number, he feels capping staff is also a reasonable suggestion. Creating a rubric for selection is an important conversation; ultimately the decision was that Board members are making the appointments and the Board would have those discussions with their communities, sharing with communities why decisions were made. However, if this is something the Board wants created across the board, it can be looked into. Member Arroyo commended Mr. Ross for his work and said we are leaps and bounds ahead from where we were before regarding parent engagement. The Superintendent and staff have his full trust in moving forward with a version of this. If it is edited to accommodate some of the comments, he is happy to support Mr. Ross's work. If there is a subcommittee of members to help lead the work, he is happy to participate.

Member Rodriguez commented that there is nothing to preclude reaching out to the newly elected Board members, and she encouraged that. Mr. Ross stated that they will be contacted.

President Woo thanked Mr. Ross and asked a question about the demographic ratios given. Mr. Ross explained the formula. President Woo commented on Ms. Guillen's comment regarding the input from the ELL committee and the DAC and, as part of the process, a student led group. He does not know if we have reached out to the ELL committee and the DAC that they have a responsibility under the LCAP to be part of the process, if Ms. Guillen's articulation is correct. Mr. Ross responded that both the DAC and ELAC were engaged last year. The goal for this group is to become that parent engagement committee as

laid out in LCFF. President Woo stated that what he heard Ms. Guillen state is that the law contemplated three separate committees. Mr. Ross answered that the law requires two committees, a parent engagement committee and an EL committee. Ms. Guillen confirmed this. The intent of the LCAP advisory committee is to create that parent advisory group in a way that is reflective of all of our District demographics and communities, specifically the LCFF subgroups. We are in a way double dipping in the EL population because we are including the EL voice in this group, but we do still have the ELAC which would serve as the English learner advisory group. The value is in having a holistic group come together with all voices in the same room, and although a small group, still representative of all District voices. President Woo asked if the District will assist the committees in reaching out to the remainder of District stakeholders so that all can participate and provide input. Mr. Ross replied that this is correct, that the vision gleaned from the Oakland model is that meetings of their advisory group were held in public.

Vice President Pritchett thanked Mr. Ross for a great job of incorporating prior input into the document. She asked a question on the demographic breakdown, which Mr. Ross answered.

Superintendent Banda thanked Mr. Ross and all the community members that came out to speak. He stated that this process is an attempt to address the building of a central group that is the LCAP advisory group, but that does not mean that we are still not collecting and getting data from all the other community and parent groups.

Mr. Ross asked for clarity regarding the special meeting mentioned earlier. He asked if he has direction to move forward. President Woo asked if the Board is to select committee members on December 18th. Mr. Ross replied that is correct; the recommendation in the plan is that the District begin soliciting applications now. He asked if the Board has any objection to staff moving forward with the application process. The Board may not be ready to select on December 18th, but it would be helpful to start the application process. President Woo asked if the application is completed, and Mr. Ross stated that it is in outline in web form, but will not exclusively be on-line. Printed versions will be given to school sites. President Woo verified that all but Member Rodriguez are okay with moving forward with the application.

Member Rodriguez stated that the public has been engaged, but she would like to get feedback from the two newly elected Board members. She asked who might be available to reach out to them. Also, Second Vice President Hansen would then have time to think the subject over if he has not already. If these things can be completed by Monday with a slightly revised application, Member Rodriguez is okay with putting the application out on Monday.

Member Arroyo stated that he is very willing to help reach out and do whatever else may need to be done regarding this matter outside of the meeting. Mr. Ross had concerns about conferring with Board members without violation of the Brown Act. Mr. Ross asked if the Board had any objections if he and Member Rodriguez worked together off line on some adjustments to the application. If they have anything that they believe will be a substantive change, they will change the process and bring back to the entire Board; otherwise a revised version can be launched early next week. The Board and Superintendent agreed to move forward in this manner.

10.5 Resolution No. 2815: Authorizing the Issuance and Sale of Not to Exceed \$34 Million Sacramento City Unified School District General Obligation Refunding Bonds and Approving Certain Actions and Documents in Connection Therewith (Gerardo Castillo, CPA) Conference/First Reading

Gerardo Castillo reported on the proposed refinance of a portion of

Measure I General Obligation bonds issued in 2005 with a savings of approximately three million dollars. Refinancing is a lot of work, but the savings is passed on to the tax payers, and so is well worth it. Financial advisors were also in attendance. Jeff Small from Capital Public Finance Group presented background of Measure I and details of the pending transaction. He also reported that there is also an opportunity to refinance Measure I bonds that were issued in 2007. This would be 15.2 million dollars in bonds callable for a savings of \$535,000. It is hoped for at least a 5% savings rate in order to move forward with refinance of the 2007 issue, which is not currently the rate. However, these can be refinanced as well if the market is favorable at the time the 2005 issue is refinanced. The amount to be refinanced from the 2005 issue is 21.5 million. Possible savings is also dependent on the District's credit rating. A bond sale is planned for early January with closing at the end of January.

Public Comments:

None

Board Member Comments:

President Woo asked a question regarding the 2007 series bonds with a net present value savings of approximately \$535,000 resulting in a 3.5% savings. If the 5% savings is reached, what would the net present value be? Mr. Small answered approximately \$700,000.

Member Rodriguez asked if her e-mailed comments to Mr. Castillo were shared with the financial group. Mr. Castillo answered that they were.

11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

Receive Information

11.1 Business and Financial Information:

- *Purchase Order Board Report for the Period of September 15, 2014 through October 14, 2014*
- *Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2014 through October 31, 2014*

Public Comments:

None

Board Member Comments:

None

12.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *December 4, 2014, 4:30 p.m. Closed Session; 6:30 p.m. Open Session; Serna Center, 5735 47th Avenue, Community Room; Regular Workshop Meeting*
- ✓ *December 18, 2014, 4:30 p.m. Closed Session; 6:30 p.m. Open Session; Serna Center, 5735 47th Avenue, Community Room; Regular Workshop and Annual Organizational Meeting*

13.0 ADJOURNMENT

Prior to adjournment, Vice President Pritchett reported that Sacramento City Unified School District tragically lost a student from George Washington Carver School of Arts and Sciences. A moment of silence was held for the passing of Sophomore Craig Taylor.

President Woo asked for a motion to adjourn the meeting; a motion was made by student member student member Asami Saito and seconded by Member Arroyo. The motion was passed unanimously, and the meeting was adjourned at 10:22 p.m.

José L. Banda, Superintendent and Board Secretary

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item#10.1

Meeting Date: December 18, 2014

Subject: 2015-16 Budget Calendar

- ☐ 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: Discuss and approve the Budget Calendar for the 2015-16 Adopted Budget time line.

Background/Rationale: While the 2014-15 budget is currently balanced, there are unknowns regarding the final budget for this fiscal year and, until the Governor's budget is provided, the impact on the 2015-16 and 2016-17 budgets are unknown as well. The attached calendar reflects estimated time lines for major activities to ensure a balanced budget on or before July 1, 2015.

Financial Considerations: Education Code section 42127 requires that a balanced budget is submitted on or before July 1 of each fiscal year.

Documents Attached:

1. Executive Summary
2. Budget Calendar

Estimated Time of Presentation: 5 Minutes

Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Budget Calendar 2015-16

December 18, 2014



I. OVERVIEW/HISTORY:

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Our district has selected the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget on or before July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within 45 days of the Governor's signing of the State Budget, revisions in revenue and expenditures that reflect the funding made available by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when specific activities will be completed.

Although there are numerous deadlines used in the development of the 2015-16 budget, the calendar highlights the main steps, specifically those involving the Board.

II. Driving Governance:

- Education Code section 42126 states that each budget shall be made on the number of forms or in the format prescribed by the Superintendent of Public Instruction.
- Education Code section 42127 requires that on or before July 1 of each year, the Governing Board of each school district shall hold a public hearing on the budget, adopt a budget and, within five days, file that budget with the county superintendent of schools.

III. Budget:

While the 2014-15 budget is currently balanced, the state budget is based on uncertainty. Outyear budgets will gain clarity as the Governor's budget is released and the May Revise is issued. The budget calendar will guide timelines for specific activities that need to take place once state budget information is known.

Board of Education Executive Summary

Business Services

Budget Calendar 2015-16

December 18, 2014

IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2015-16 budget.

V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2015-16.

VI. Results:

Budget development for 2015-16 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2015.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district's finances.
- Follow the requirements of Local Control Accountability Plan (LCAP).
- Continue to engage stakeholders in the budget development process through the LCAP community engagement

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2015-16 Budget Calendar

December 2014 <ul style="list-style-type: none"> • Board Approval of First Interim Report • Board Budget Brief Update • Present 2015-2016 Budget Calendar to Board for Approval • Presentation of Independent Audit Report 	December 4 December 4 December 18 December 18
January 2015 <ul style="list-style-type: none"> • LCFF/LCAP Community Meeting (Future LCAP Meetings will be determined) • Governor's Budget Proposal and Budget Recommendations • Staff Review of Governor's Budget Proposal and potential impact • Board Budget Update 	January 15 January 22
February 2015 <ul style="list-style-type: none"> • Potential 2015-2016 Budget Reductions to Board for Conference • Board Action on 2015-2016 Recommended Budget Reductions 	February 5 February 19
March 2015 <ul style="list-style-type: none"> • Certificated Lay Off Notices to Meet March 15 Deadline if Needed • Board Approval of Second Interim 	March 5 March 19
April 2015 <ul style="list-style-type: none"> • Classified Lay Off Notices if Needed 	April 9
May 2015 <ul style="list-style-type: none"> • Governor's "May Revise" Report • Board Discussion of the Projected "May Revise" and Approval of the Final 2015-16 Budget Balancing Recommendations if Needed 	Early May May 21
June 2015 <ul style="list-style-type: none"> • Board Approval of LCAP • Public Hearing and Adoption of 2015-16 LCAP and Proposed Budget 	June 4 June 18



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item #10.2

Meeting Date: December 18, 2014

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2014,
Submitted by Crowe Horwath 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, 2014, submitted by Crowe Horwath 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 Horwath LLP to conduct this annual audit of district records.

Crowe Horwath LLP has completed the audit for the 2013-14 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 - \$70,500.

Documents Attached:

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2014, Submitted by Crowe Horwath LLP

Estimated Time of Presentation: 10 Minutes

Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer

Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2014,

Submitted by Crowe Horwath LLP

December 18, 2014



I. OVERVIEW/HISTORY:

Each year, districts are required to conduct an annual audit of funds under the jurisdiction of the Governing Board. The intent of the annual audit is to encourage sound fiscal management practices for the most efficient and effective use of public funds for the education of children in California by strengthening fiscal accountability at the district, county and state levels. The annual audit report is used by various agencies to review the fiscal status of the district.

The firm of Crowe Horwath LLP audited the financial statements of the district for the year ended June 30, 2014. 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.

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.

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, 2014 was \$70,500. This is a General Fund expenditure.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2014,
Submitted by Crowe Horwath LLP
December 18, 2014



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
Sacramento, California

FINANCIAL STATEMENTS
June 30, 2014

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2014

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2014

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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, 2014, 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 Sacramento City Unified School District, as of June 30, 2014, 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.

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 3 to 12 and the General Fund Budgetary Comparison Schedule and Schedule of Other Postemployment Benefits (OPEB) Funding Progress on pages 52 and 53 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 Sacramento City Unified School District's basic financial statements. The accompanying schedule of expenditure of federal awards as required by *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2014 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 Horwath LLP

Management's Discussion and Analysis

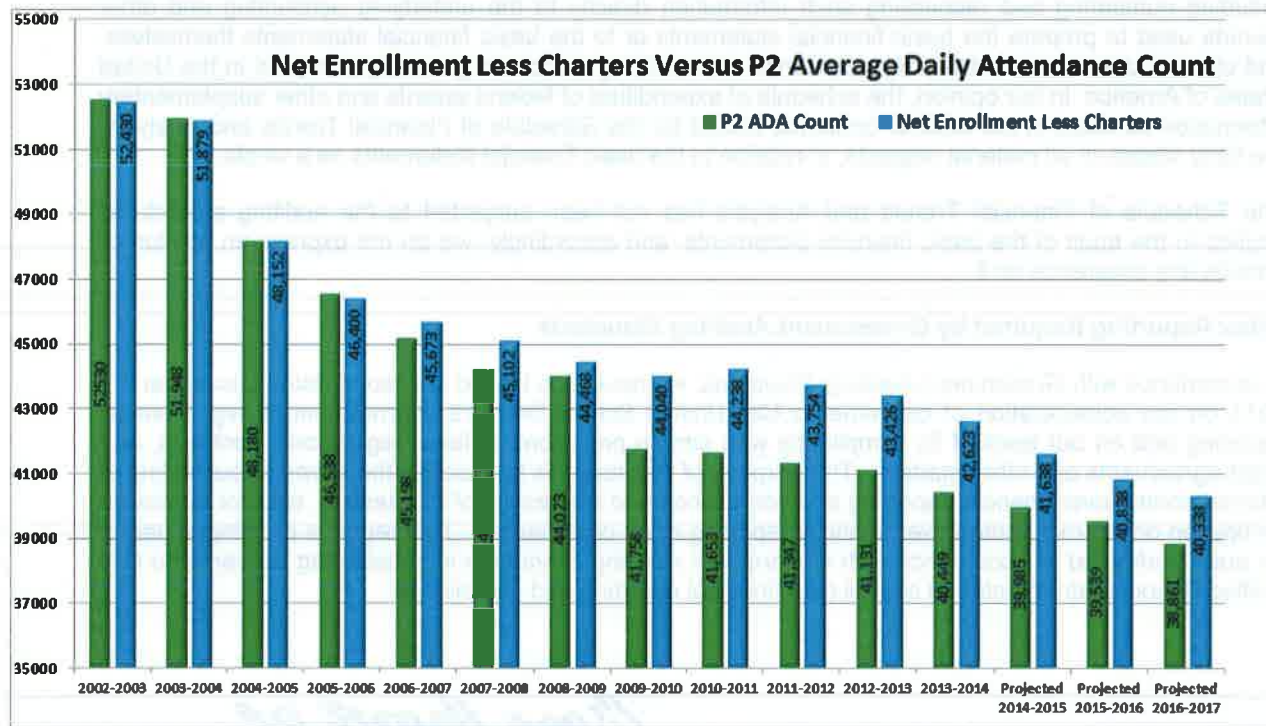
The Management's Discussion and Analysis (MD&A) Section of the audit report is District management's overall view of the District's financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by 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 twelfth largest school district in California in terms of 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 Superintendent of Schools of Sacramento County, although the District has attained "fiscal accountability" status under the State Education Code.

For FY 2013-14, the District operated 40 elementary schools, eight K-8 schools, seven middle schools, one 7-12 school, seven comprehensive high schools (9-12), five alternative education centers, two special education centers, two adult education centers and 13 charter schools (including both dependent and independent) and 44 children's centers/preschools serving infants through age 12.

The chart below graphically presents the District's declining enrollment trend after the impact of charter schools is taken into account. The District continues to decline in student enrollment, although the trend suggests the decrease is not as great as in prior years.



Also shown on this chart is the Average Daily Attendance (ADA). The District is funded based on ADA, which is tracked on a daily basis with staff following up on areas of concern. The District averages approximately 96% ADA to enrollment which is high for an urban district.

Overview of the Financial Statements

This annual report consists of three parts: (1) management's discussion and analysis (this section); (2) the financial statements; and (3) required supplementary information. The financial statements include two kinds of statements that present different views of the Sacramento City Unified School District.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, and report the District's operations in more detail than the district wide statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The remainder of the management's discussion and analysis highlights the structure and contents of each of the statements.

The district-wide statements report information about the District as a whole. The statement of net position includes all of the District's assets and liabilities. All of the current years revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's assets and liabilities as a measure of the District's financial position.

In the district-wide financial statements 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.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of 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 (like repaying its long-term debts) or to show that it is properly using certain revenues (like Bonds).

Fund Financial Statements (Continued)

The District has three kinds of funds:

- **Governmental Funds** - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be 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. The District's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Internal service funds (the other kind 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 fund.
- **Fiduciary Funds** - The District is the trustee, or fiduciary, for assets that belong to others, such as the retiree benefits fund, the scholarship fund and the 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 assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

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, Board member elections starting with the November 4, 2008 election, are no longer held district-wide, but instead are held among voters who reside in each of seven newly created trustee areas.

Mission and Strategic Plan

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 *Strategic Plan 2010-14: Putting Children First*

- **Career and College Ready Students:** When children graduate from our schools, they will leave us as globally competitive, lifelong learners, prepared for college or a 21st Century career path of their choosing.
- **Family and Community Engagement:** Families are our most important allies, and we will develop opportunities for them to participate in their children's education. We will remake our campuses into welcoming, vibrant community hubs and seek out community partners who can provide broad learning opportunities for students.
- **Organizational Transformation:** Our structure will transform to better serve our school sites, provide acute focus on teaching and learning and create a culture of continuous improvement. We will recruit, train, retain and compensate a highly capable and diverse workforce. We will hold ourselves accountable for results.

Financial Reports

The audit report consists of a series of financial reports. The Statement of Net Position and Statement of Activities report the district-wide financial condition and activities of the District taken as a whole. These two financial statements start on page 13. The individual fund statements, which focus on reporting the District's operations in more detail, begin on page 15.

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). Fiscal year 2001-02 was the first year the District accounted for the value of fixed assets and included these values as part of financial statements. We display 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 for even today's market 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, 2014	June 30, 2013
Capital Assets	\$ 486,259,118	\$ 480,069,298
Other Assets	\$ 211,765,497	\$ 182,435,692
Total Assets	\$ 698,024,615	\$ 662,504,990
Deferred Outflows of Resources	\$ 9,193,644	\$ 2,531,398

Current and Other Liabilities	\$ 66,633,717	\$ 93,540,123
Long-Term Liabilities	\$ 661,146,173	\$ 576,149,370
Total Liabilities	\$ 727,779,890	\$ 669,689,493
Net Investment in Capital Assets (net of related debt)	\$ 71,543,543	\$ 71,849,640
Restricted Net Position	\$ 69,418,324	\$ 69,174,140
Unrestricted Net Position	\$ -161,523,478	\$ -145,676,885
Total Net Position	\$ -20,561,611	\$ -4,653,105

At the end of fiscal year 2013-14, the District had a total value of \$927,546,712 in capital assets. Capital assets include land, buildings, building improvements, equipment and work in progress. Total accumulated depreciation amounted to \$441,287,594. The net capital assets amounted to \$486,259,118 an increase of \$6,189,820 from prior year. This is a result of capital projects being completed through Measures Q and R General Obligation Bonds.

Other assets include cash, receivables, investments, due from (to) other funds, stores inventory and pre-paid expenses. An increase in other assets of \$29,329,805 can be attributed to the decrease of State deferrals of general fund revenues and an increase in cash with fiscal agent for the building fund. The cash account for the building fund is used to fund the district's capital asset improvements (i.e. Measure I, Q and R General Obligations Bonds).

The District ended the year with a total of \$661,146,173 in outstanding financing obligations. The increase in long-term debt of \$84,996,803 is mainly attributed to the refunding of 2002 General Obligation Bond Series 2005 and increase of OPEB liability.

District-wide Financial Condition (Continued)

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

	June 30, 2014	June 30, 2013
Expenses		
Governmental Activities:		
Instruction	\$ 315,943,694	\$ 302,585,632
Instruction-Related Services	\$ 62,029,858	\$ 59,905,182
Pupil Services	\$ 56,194,744	\$ 55,290,037
General Administration	\$ 20,050,493	\$ 19,810,826
Plant Services	\$ 48,008,987	\$ 38,844,029
Interest on Long-Term Debt	\$ 16,514,783	\$ 14,465,951
All Other Expenses and Outgo	\$ 6,801,754	\$ 2,276,553
Total Governmental Activity Expenses	\$ 525,544,313	\$ 493,178,210
Revenues		
Charges For Services	\$ 2,042,632	\$ 2,244,135
Operating Grants and Contributions	\$140,232,385	\$ 149,202,095
Capital Grants and Contributions	\$ -	\$ 4,172,693
Taxes Levied for General Purposes	\$ 66,323,770	\$ 58,440,209
Taxes Levied for Debt and Special Purposes	\$ 36,725,954	\$ 28,617,686
Unrestricted Federal and State Aid	\$246,667,624	\$ 221,276,156
Interest and Investment Earnings	\$ 168,123	\$ 332,540
Interagency Revenues	\$ 3,656,193	\$ 2,163,353
Special and Extraordinary Items	\$ 4,678,634	\$ -
Miscellaneous	\$ 9,140,492	\$ 5,621,231
Total Revenues	\$509,635,807	\$ 472,070,098
Change in Net Position	\$ -15,908,506	\$ -21,108,112

The District, as a whole, experienced a change in net position by -\$15,908,506. Revenues increased by \$37,565,709 which is primarily attributable to the increase in temporary taxes due to Proposition 30 and also for taxes levied for debt service. This amount also includes an increase in unrestricted state aid due to the change in calculating school district revenue, i.e., Local Control Funding Formula (LCFF). Expenditures increased by \$32,366,103 which is primarily due to the completion of capital projects which are primarily instructional related.

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 take into account 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, 2014:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$ 381,121,214	\$412,611,858	\$405,815,157
Total Expenditures	\$ 386,663,943	\$402,708,846	\$386,209,029
Total Other Sources/(Uses)	\$ 3,259,932	\$ 546,412	\$ 2,478,967

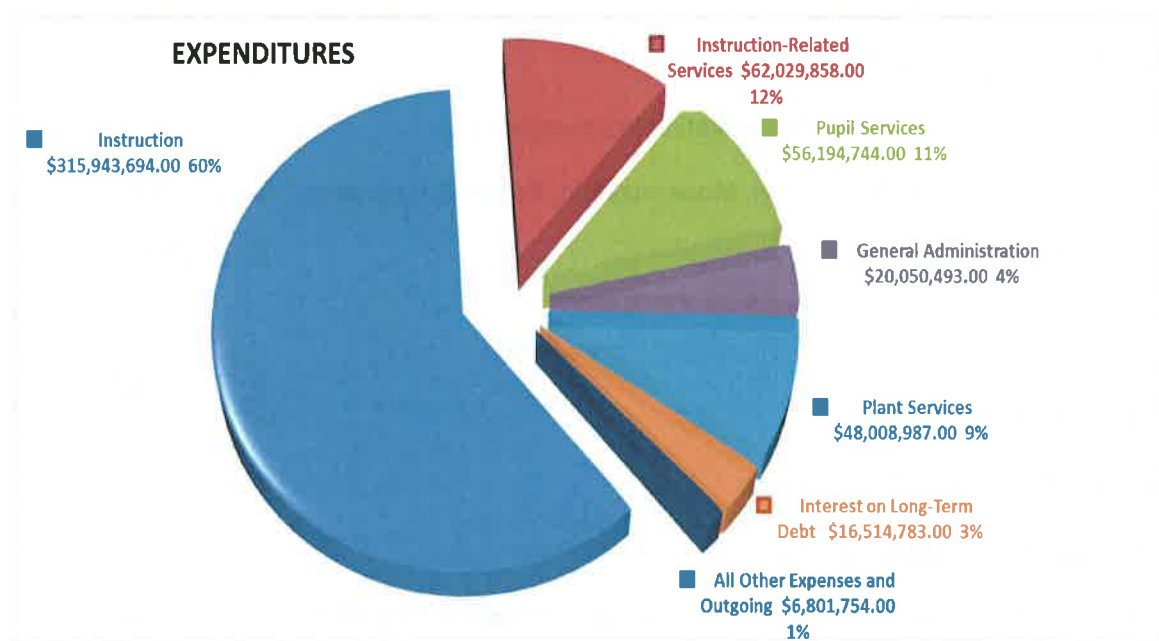
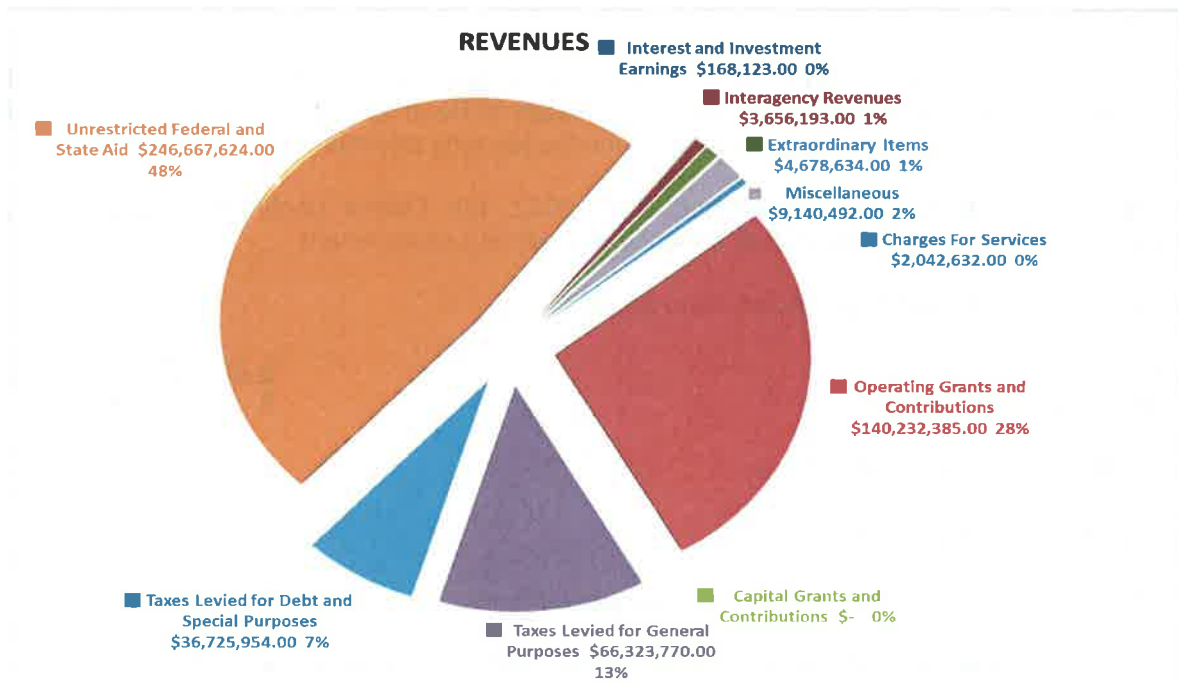
The net revenue increase between Adopted and Year End budget was \$31,490,643 due to current year budgets for categorical funds, which are budgeted as grant award documents are received. Also, the budgets for prior year unspent restricted and unrestricted program funds (carryover) are appropriated mid-year. In addition, the Adopted Budget did not include LCFF. The Year End budget includes the passage of LCFF.

The net increase to the total expenditure budget between Adopted and Year End budget was \$16,044,903 due to revisions to set up expenditures related to categorical program funds which are budgeted after July 1 as grant award documents are received and school site plans are approved and the passage of LCFF.

Actual revenues were \$6,796,701 or 1.6%, below Year End budget due primarily to unspent and unearned categorical revenue. Actual expenditures were \$16,499,817, or 4%, below Year End budget due to timing of grants received late part in the year, lower than expected health benefit increase, and 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, 2014:

Total Revenue	\$ 405,815,157
Total Expenditures	\$ 386,209,029
Other Financing Sources & Uses	\$ 2,478,967
Net Change	\$ 22,085,095



The percentage of Revenues increased by 2% for Unrestricted Federal and State Aid and Taxes Levied for General Purposes compared to FY 2012-13 mainly because of LCFF. The percentage of expenditures is almost the same for FY 2013-14 compared to FY 2012-13.

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 we have begun the planning and design of facility improvements to enhance the learning environment.

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, 2014

<u>Measure Q</u>	<u>\$ 28,818,608</u>
• Debt Service Expenditures	\$ 492,936
• Program Management Expenditures	\$ 329,291
• Completed Project Expenditures:	
▪ Resource and Energy Conservation Improvements	\$ 712,548
▪ Core Academic Renovation, Modernization, Repair & Upgrades	\$ 5,766,723
▪ Technology Upgrades	\$ 9,258,996
• In Progress Project Expenditures:	
▪ Resource and Energy Conservation Improvements	\$ 277,740
▪ Core Academic Renovation, Modernization, Repair & Upgrades	\$ 2,416,101
▪ Technology Upgrades	\$ 9,564,273
 <u>Measure R</u>	 <u>\$ 7,259,498</u>
• Debt Service Expenditures	\$ 341,070
• Program Management Expenditures	\$ 195,438
• Completed Project Expenditures:	
▪ Core Academic Renovation, Modernization, Repair & Upgrades	\$ 43,800
• In Progress Project Expenditures:	
▪ Athletics: Fields, Gyms, Locker Rooms	\$ 5,366,664
▪ Core Academic Renovation, Modernization, Repair & Upgrades	\$ 1,309,026
▪ Nutrition Services Center	\$ 3,500

Summary of Future Projects as of June 30, 2014

<u>Project Year(s)</u>	<u>Project</u>	<u>Estimated Budget</u>
<u>Measure Q</u>		<u>\$ 191,565,000</u>
2015-2017	Resource and Energy Conservation Improvements	\$ 1,750,000
2015-2017	Core Academic Renovation, Modernization, Repair & Upgrades	\$ 63,575,000
2015-2017	Technology Upgrades	\$ 7,515,000
2017-2019	Resource and Energy Conservation Improvements	\$ 1,000,000
2017-2019	Core Academic Renovation, Modernization, Repair & Upgrades	\$ 70,930,000
2019-2021	Core Academic Renovation, Modernization, Repair & Upgrades	\$ 46,795,000
<u>Measure R</u>		<u>\$ 28,335,000</u>
2015-2017	Core Academic Renovation, Modernization, Repair & Upgrades	\$ 2,640,000
2015-2019	Nutrition Services Center	\$ 25,695,000

District Indebtedness

As of June 30, 2014, the District has incurred \$661,146,173 of long-term liabilities. Of this amount, \$335,130,000 is General Obligation Bonds and \$35,422,068 Capital Appreciation Bonds backed by property tax increases voted on by district residents in 1999 and 2002, and \$74,285,000 Lease Revenue Bonds, backed by Developer Fees and General Fund.

Financial Issues

Since the beginning of the "Great Recession", revenues for schools districts within the State, from what has been known as the "Revenue Limit Calculation", have been significantly below the 2008-2009 funding level. Funding for the 2013-2014 fiscal year was the exception. It was slightly higher than 2008-09 when the district incurred about 20% reduction. With the passage of the Local Control Funding Formula (LCFF) and Proposition 30, the prospects for increased State funding are dramatically improved.

Funding is however only part of the equation. Declining enrollment, increased operating expenses and uncertain future state resources are the key issues facing the Sacramento City Unified School District. The development of future budgets will be influenced by external variables such as the State Budget and enrollment changes. Internal factors of compensation and number of employees must be commensurate with the number of students. Sacramento City Unified School District must be vigilant in monitoring all expenditures to avoid fiscal distress.

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2014

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 130,387,803
Receivables	80,826,578
Prepaid expenses	32,129
Stores inventory	518,987
Non-depreciable capital assets (Note 4)	37,012,248
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>449,246,870</u>
Total assets	<u>698,024,615</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding of debt	<u>9,193,664</u>
LIABILITIES	
Accounts payable	36,393,523
Unpaid claims and claim adjustment expenses (Note 5)	1,785,450
Deferred compensation (Note 2)	
Tax Revenue Anticipation Note (TRAN) (Note 6)	26,000,000
Unearned revenue	2,454,744
Long-term liabilities (Note 7):	
Due within one year	53,302,176
Due after one year	<u>607,843,997</u>
Total liabilities	<u>727,779,890</u>
NET POSITION	
Net investment in capital assets	71,543,543
Restricted (Note 8)	69,418,324
Unrestricted	<u>(161,523,478)</u>
Total net position	<u>\$ (20,561,611)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2014

			<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					<u>Governmental Activities</u>
Instruction	\$ 315,943,694	\$ 555,564	\$ 73,196,417	\$ -	\$ (242,191,713)
Instruction-related services:					
Supervision and administration	27,049,059	364,651	20,083,157	-	(6,601,251)
Library, media and technology	2,620,875	-	462,477	-	(2,158,398)
School site administration	32,359,924	6,341	2,001,576	-	(30,362,007)
Pupil services:					
Home-to-school transportation	12,531,165	-	354,618	-	(12,176,547)
Food services	19,668,613	831,898	21,135,202	-	2,298,487
All other pupil services	23,994,966	138,545	18,058,862	-	(5,797,559)
General administration:					
Centralized data processing	2,637,826	29,384	90,467	-	(2,517,975)
All other general administration	17,412,667	59,119	3,184,825	-	(14,168,723)
Plant service	48,008,987	53,653	1,323,040	-	(46,632,294)
Ancillary services	1,864,457	3,305	161,689	-	(1,699,463)
Community services	522,233	-	164,021	-	(358,212)
Enterprise activities	(1,679)	-	-	-	1,679
Other outgo	4,416,743	172	16,034	-	(4,400,537)
Interest on long-term liabilities	<u>16,514,783</u>	-	-	-	<u>(16,514,783)</u>
Total governmental activities	<u>\$ 525,544,313</u>	<u>\$ 2,042,632</u>	<u>\$ 140,232,385</u>	<u>\$ -</u>	<u>(383,269,296)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					66,323,770
Taxes levied for debt service					33,011,677
Taxes levied for other specific purposes					3,714,277
Federal and state aid not restricted to specific purposes					246,667,624
Interest and investment earnings					168,123
Interagency revenues					3,656,193
Special and extraordinary items					4,678,634
Miscellaneous					<u>9,140,492</u>
Total general revenues					<u>367,360,790</u>
Change in net position					(15,908,506)
Net position, July 1, 2013					<u>(4,653,105)</u>
Net position, June 30, 2014					<u>\$ (20,561,611)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2014

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Funds</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 16,350,865	\$ 39,210,853	\$ 32,849,480	\$ 21,859,970	\$ 110,271,168
Cash on hand and in banks	404,609	-	-	2,078,603	2,483,212
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with Fiscal Agent	-	12,652,741	-	-	12,652,741
Local Agency Investment Fund (LAIF)	-	906,418	-	-	906,418
Receivables	69,947,333	50,134	19,542	8,632,531	78,649,540
Due from other funds	1,004,606	93,125	-	3,814,025	4,911,756
Prepaid expenditures	31,329	-	-	800	32,129
Stores inventory	127,301	-	-	391,686	518,987
Total assets	<u><u>\$ 88,091,043</u></u>	<u><u>\$ 52,913,271</u></u>	<u><u>\$ 32,869,022</u></u>	<u><u>\$ 36,779,615</u></u>	<u><u>\$ 210,652,951</u></u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 14,459,023	\$ 4,807,523	\$ 11,993,821	\$ 2,316,581	\$ 33,576,948
TRAN payable	26,000,000	-	-	-	26,000,000
Unearned revenue	2,343,216	-	-	111,528	2,454,744
Due to other funds	3,794,364	107,698	-	1,009,694	4,911,756
Total liabilities	<u><u>46,596,603</u></u>	<u><u>4,915,221</u></u>	<u><u>11,993,821</u></u>	<u><u>3,437,803</u></u>	<u><u>66,943,448</u></u>
Fund balances:					
Nonspendable	383,630	-	-	394,486	778,116
Restricted	11,059,172	47,998,050	20,875,201	32,947,326	112,879,749
Assigned	12,174,843	-	-	-	12,174,843
Unassigned	17,876,795	-	-	-	17,876,795
Total fund balances	<u><u>41,494,440</u></u>	<u><u>47,998,050</u></u>	<u><u>20,875,201</u></u>	<u><u>33,341,812</u></u>	<u><u>143,709,503</u></u>
Total liabilities and fund balances	<u><u>\$ 88,091,043</u></u>	<u><u>\$ 52,913,271</u></u>	<u><u>\$ 32,869,022</u></u>	<u><u>\$ 36,779,615</u></u>	<u><u>\$ 210,652,951</u></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, 2014

Total fund balances - Governmental Funds \$ 143,709,503

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 \$927,546,712 and the accumulated depreciation is \$441,287,594 (Note 4).

486,259,118

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, 2014 consisted of (Note 7):

General Obligation Bonds	\$ (361,207,966)
Premium on issuance	(27,009,611)
Capital Appreciation Bonds	(9,344,102)
Lease Revenue Bonds	(74,285,000)
Capitalized lease obligations	(60,610)
Net OPEB liability (Note 10)	(181,523,823)
Compensated absences	<u>(7,715,061)</u>

(661,146,173)

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:

4,142,139

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:

(2,719,862)

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.

9,193,664

Total net position - governmental activities

\$ (20,561,611)

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, 2014

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Local control funding formula:					
State apportionment	\$ 233,388,541	\$ -	\$ -	\$ 11,501,668	\$ 244,890,209
Local sources	<u>59,351,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,351,680</u>
Total local control funding formula	<u>292,740,221</u>	<u>-</u>	<u>-</u>	<u>11,501,668</u>	<u>304,241,889</u>
Federal sources	47,934,358	-	-	34,587,309	82,521,667
Other state sources	52,891,179	-	425,293	7,441,688	60,758,160
Other local sources	<u>12,249,399</u>	<u>50,346</u>	<u>32,642,282</u>	<u>12,493,432</u>	<u>57,435,459</u>
Total revenues	<u>405,815,157</u>	<u>50,346</u>	<u>33,067,575</u>	<u>66,024,097</u>	<u>504,957,175</u>
Expenditures:					
Certificated salaries	159,772,198	-	-	13,880,215	173,652,413
Classified salaries	49,708,213	898,612	-	12,214,621	62,821,446
Employee benefits	106,058,973	218,090	-	14,915,365	121,192,428
Books and supplies	12,645,150	8,436,743	-	10,627,158	31,709,051
Contract services and operating expenditures	55,459,661	3,093,736	-	4,509,966	63,063,363
Capital outlay	331,829	28,694,243	-	3,697,770	32,723,842
Other outgo	235,930	-	2,712	-	238,642
Debt service:					
Principal retirement	1,515,530	-	11,155,000	595,000	13,265,530
Interest	<u>481,545</u>	<u>2,657</u>	<u>14,682,497</u>	<u>2,421,362</u>	<u>17,588,061</u>
Total expenditures	<u>386,209,029</u>	<u>41,344,081</u>	<u>25,840,209</u>	<u>62,861,457</u>	<u>516,254,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>19,606,128</u>	<u>(41,293,735)</u>	<u>7,227,366</u>	<u>3,162,640</u>	<u>(11,297,601)</u>
Other financing sources (uses):					
Transfers in	3,550,271	-	-	4,732,343	8,282,614
Transfers out	(1,071,304)	-	-	(7,211,310)	(8,282,614)
Proceeds from the sale of bonds	-	188,820,000	-	-	188,820,000
Refunding of debt	-	(124,780,000)	-	-	(124,780,000)
Premium from issuance of debt	-	7,928,665	-	-	7,928,665
Interest paid on refunded debt	-	(3,206,758)	-	-	(3,206,758)
Total other financing sources (uses)	<u>2,478,967</u>	<u>68,761,907</u>	<u>-</u>	<u>(2,478,967)</u>	<u>68,761,907</u>
Change in fund balances	22,085,095	27,468,172	7,227,366	683,673	57,464,306
Fund balances, July 1, 2013	<u>19,409,345</u>	<u>20,529,878</u>	<u>13,647,835</u>	<u>32,658,139</u>	<u>86,245,197</u>
Fund balances, June 30, 2014	<u>\$ 41,494,440</u>	<u>\$ 47,998,050</u>	<u>\$ 20,875,201</u>	<u>\$ 33,341,812</u>	<u>\$ 143,709,503</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, 2014

Net change in fund balances - Total Governmental Funds \$ 57,464,306

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).

32,795,877

Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).

(26,606,057)

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 7).

13,265,530

In governmental funds, proceeds from debt are recognized as other financing sources. In the statement of net position, proceeds from debt are reported as increases to liabilities (Note 7).

(188,820,000)

Repayment of principal on long-term liabilities through refunding of debt is other financing uses in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 7).

124,780,000

Accreted interest is an expense that is not reported in the governmental funds (Note 7).

(1,598,058)

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. The premiums added in the current year due to new debt issuance activity is \$7,928,665, the current year annual amortization is \$1,390,379, and the premium removed due to the defeased debt is \$2,725,843 (Note 7).

(3,812,443)

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 deferred outflow added in the current year due to new debt refunding activity is \$7,144,260 and the current year annual amortization is \$481,994.

6,662,266

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.

(2,171,896)

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:

943,801

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, 2014

In the statement of activities, expenses related to PARS 403(b), net OPEB liability and 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 7 and 10).

(28,811,832)

Change in net position of governmental activities

\$ (15,908,506)

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

STATEMENT OF FUND NET POSITION - PROPRIETARY FUND

SELF-INSURANCE FUND

June 30, 2014

ASSETS

Current assets

Cash and investments:

Cash in County Treasury

\$ 3,597,081

Cash with Fiscal Agent

250,000

Cash on hand and in banks

183

Receivables

2,177,038

Total current assets

6,024,302

LIABILITIES

Current liabilities:

Accounts payable

96,713

Unpaid claims and claim adjustment expenses

1,785,450

Total current liabilities

1,882,163

NET POSITION

Restricted

\$ 4,142,139

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

**STATEMENT OF CHANGES IN
NET POSITION - PROPRIETARY FUND**

SELF-INSURANCE FUND

For the Year Ended June 30, 2014

Operating revenues:	
Self-insurance premiums	\$ 13,587,709
Other local revenue	<u>388</u>
Total operating revenue	<u>13,588,097</u>
Operating expenses:	
Classified salaries	229,856
Employee benefits	120,243
Books and supplies	5,606
Contract services	<u>12,290,901</u>
Total operating expenses	<u>12,646,606</u>
Operating income	941,491
Non-operating income:	
Interest income	<u>2,310</u>
Change in net position	943,801
Total net position, July 1, 2013	<u>3,198,338</u>
Total net position, June 30, 2014	<u>\$ 4,142,139</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, 2014

Cash flows used in operating activities:	
Cash received from self-insurance premiums	\$ 11,738,376
Cash paid for employee benefits	(12,410,468)
Cash paid for other expenses	<u>(351,700)</u>
Net cash used in operating activities	(1,023,792)
Cash flows provided by investing activities:	
Interest income received	<u>2,310</u>
Change in cash and investments	(1,021,482)
Cash and investments, July 1, 2013	<u>4,868,746</u>
Cash and investments, June 30, 2014	<u><u>\$ 3,847,264</u></u>
Reconciliation of operating income to net cash used in operating activities:	
Operating income	\$ 941,491
Adjustments to reconcile operating income to net cash used in operating activities:	
Increase in:	
Receivables	(1,849,721)
(Decrease) increase in:	
Unpaid claims and claim adjustment expenses	(120,100)
Accounts payable	4,671
Due to other funds	<u>(133)</u>
Total adjustments	<u>(1,965,283)</u>
Net cash used in operating activities	<u><u>\$ (1,023,792)</u></u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION

TRUST AND AGENCY FUNDS

June 30, 2014

	<u>Trust Funds</u>		<u>Agency Fund</u>
	<u>Retiree Benefits Trust</u>	<u>Scholar- ship Trust</u>	<u>Student Body Funds</u>
ASSETS			
Cash and investments (Note 2):			
Cash in County Treasury	\$ 13,722,635	\$ -	\$ -
Cash on hand and in banks	-	203,188	1,401,932
Cash with fiscal agent	400,000	-	-
Investments	5,222,563	-	-
Receivables:			
Premiums receivable	4,448,511	-	-
Interest receivable	6,804	-	-
Stores inventory	-	-	4,541
Other assets	-	-	9,470
	<u>23,800,513</u>	<u>203,188</u>	<u>1,415,943</u>
Total assets			
LIABILITIES			
Accounts payable	275,292	-	29,642
Due to student groups	-	-	1,386,301
	<u>275,292</u>	<u>-</u>	<u>1,415,943</u>
Total liabilities			
NET POSITION			
Restricted (Note 8)	-	203,188	-
Held in trust for retiree benefits (Note 8)	<u>23,525,221</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ 23,525,221</u>	<u>\$ 203,188</u>	<u>\$ -</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION

TRUST FUNDS

For the Year Ended June 30, 2014

	Retiree Benefits <u>Trust</u>	Scholarship <u>Trust</u>
Additions:		
In-district premiums/contributions	\$ 22,950,974	\$ -
Interest income	729,971	-
Other local sources	<u>14,758</u>	<u>72,328</u>
Total additions	<u>23,695,703</u>	<u>72,328</u>
Deductions:		
Contract services and operating expenditures	-	67,800
Benefits paid for members	<u>18,146,191</u>	<u>-</u>
Total deductions	<u>18,146,191</u>	<u>67,800</u>
Change in net position	5,549,512	4,528
Net position, July 1, 2013	<u>17,975,709</u>	<u>198,660</u>
Net position, June 30, 2014	<u><u>\$ 23,525,221</u></u>	<u><u>\$ 203,188</u></u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

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 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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

B - Accounting for Fiscal Matters (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 Corporation's Certificates of Participation and 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. Certificates of Participation issued by the Corporation and Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements.

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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

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 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 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, Cafeteria and Deferred Maintenance 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 Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the South Pocket Facilities and Tax Override Funds.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting (Continued)

B - Other Funds: (Continued)

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 Retiree Benefits Trust Fund is a Trust Fund used to account for assets held by the District as Trustee.

The Scholarship Trust 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.

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.

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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

Receivables are made up principally of amounts due from the State of California for Local Control Funding Formula funding and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2014.

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 fair market value as of the date received. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 3 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District only has one item that qualified for reporting in this category, which is the 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 shortened life of the refunded or refunding debt. Amortization for the year ended June 30, 2014 totaled \$481,994.

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 does not have any item of this type.

Compensated Absences

Compensated absences totaling \$7,715,061 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 STRS and CalPERS employees, when the employee retires.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue

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

Net Investment in Capital Assets

Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by outstanding related debt and adjusted for unspent cash resulting from debt issuance and deferred outflows/inflows resulting from refunding debt instruments.

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 unspent categorical program revenues and state programs represent programs where the revenue received is restricted for expenditures only in that particular program. The restriction for special revenues represents the portion of net position restricted for special purposes. 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 self-insurance represents the portion of net position restricted for paying insurance premiums. The restriction for retiree benefits represents the portion of net position which will be used for payment of health insurance premiums for current and future retirees. 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.

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, prepaid expenditures and stores inventory.

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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications (Continued)

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, 2014, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2014, 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, 2014, 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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

New Accounting Pronouncements

In March 2012, the GASB issued Statement No. 66, Technical Corrections – 2013, an amendment of GASB Statements No. 10 and No. 61. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 64, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre- November 30, 1989 FASB and AICPA Pronouncements. This Statement amends Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. As a result, Districts should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement No. 54 and Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments. This Statement also amends Statement No. 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, Accounting for Operating Leases with Scheduled Rent Increases, and result in guidance that is consistent with the requirements in Statement No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues, respectively. This statement was adopted for the District's fiscal year ended June 30, 2014, with no material impact in the District.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements (Continued)

In June 2012, the GASB issued Statement No. 67, Financial Reporting for Pension Plans. This Statement replaces the requirements of Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans and Statement No. 50 as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 67 enhances note disclosures and RSI for both defined benefit and defined contribution pension plans. Statement No. 67 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. This statement was adopted for the District's fiscal year ended June 30, 2014, with no material impact in the District.

In June 2012, the GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions. This Statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and Statement No. 50, Pension Disclosures, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). This Statement is effective for the District's fiscal year ending June 30, 2015. Management has not determined what impact this GASB statement will have on its financial statements, however it is expected to be significant.

In November 2013 GASB issued Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. This Statement amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement No. 68 and are effective for the District's fiscal year ending June 30, 2015. Management has not determined what impact this GASB statement will have on its financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH AND INVESTMENTS

Cash and investments at June 30, 2014 are reported at fair value and consisted of the following:

	Governmental Activities			Fiduciary
	Governmental Funds	Proprietary Fund	Total	Activities
Pooled Funds:				
Cash in County Treasury	<u>\$110,271,168</u>	<u>\$ 3,597,081</u>	<u>\$113,868,249</u>	<u>\$ 13,722,635</u>
Deposits:				
Cash on hand and in banks	2,483,212	183	2,483,395	1,605,120
Cash in revolving fund	<u>227,000</u>	<u>-</u>	<u>227,000</u>	<u>-</u>
Total deposits	<u>2,710,212</u>	<u>183</u>	<u>2,710,395</u>	<u>1,605,120</u>
Investments:				
Cash with Fiscal Agent	12,652,741	250,000	12,902,741	400,000
Investments	-	-	-	5,222,563
Local Agency Investment Fund	<u>906,418</u>	<u>-</u>	<u>906,418</u>	<u>-</u>
Total investments	<u>13,559,159</u>	<u>250,000</u>	<u>13,809,159</u>	<u>5,622,563</u>
Total cash and investments	<u>\$126,540,539</u>	<u>\$ 3,847,264</u>	<u>\$130,387,803</u>	<u>\$ 20,950,318</u>

Pooled Funds

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sacramento County Treasury. The County pools these funds with those of school districts in the County and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pooled investment fund does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the Sacramento County Treasurer may invest in derivative securities. However, at June 30, 2014, the Sacramento County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk - Deposits

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, 2014, the carrying amount of the District's accounts was \$4,315,515 and the bank balance was \$4,033,653. \$1,368,521 of the bank balance was FDIC insured and \$2,665,132 remained uninsured.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. CASH AND INVESTMENTS (Continued)

Investments

The Cash with Fiscal Agent in the Building Fund and South Pocket Facilities Fund represents debt proceeds that have been set aside for capital asset expenditures and the repayment of long-term liabilities. These amounts are held by a third party custodian in the District's name.

The Cash with Fiscal Agent in the Self-Insurance Fund represents cash segregated for the future payment of self-insured benefits. These amounts are held by a third party custodian in the District's name.

The Investment in the Retiree Benefits Trust Fund represents cash segregated for the future payment of other postemployment benefits. These amounts are held in the California Public Employees Retirement System (CalPERS) CERBT Strategy 2 investment portfolio, which is pooled with other agencies, therefore there are no significant credit risks related to the investments held. The investments held by the portfolio is in accordance with Sections 53601 and 53602 of the California Government code.

Sacramento City Unified School District places certain funds with the State of California's Local Agency Investment Fund (LAIF). The District is a voluntary participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer's Office pools these funds with those of other governmental agencies in the state and invests the cash. The fair value of the District's investment in the pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The monies held in the pooled investments funds are not subject to categorization by risk category. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Funds are accessible and transferable to the master account within twenty-four hours notice. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, and floating rate securities issued by federal agencies, government-sponsored enterprises and corporations. LAIF is administered by the State Treasurer. LAIF investments are audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office: 915 Capitol Mall; Sacramento, California 95814. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity and yield are not jeopardized.

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, 2014, 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, 2014, the District had no concentration of credit risk.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. INTERFUND TRANSACTIONS

Interfund Activity

Transactions between funds of the District are recorded as interfund 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, 2014 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 1,004,606	\$ 3,794,364
Building	93,125	107,698
Non-Major Funds:		
Charter Schools	2,389,117	245,508
Adult Education	457,617	31,823
Child Development	23,230	635,759
Cafeteria	505,748	58,354
Developer Fees	438,313	341
Capital Projects for Blended Component Unit	-	37,909
Totals	<u>\$ 4,911,756</u>	<u>\$ 4,911,756</u>

Interfund Transfers

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

Interfund transfers for the 2013-2014 fiscal year were as follows:

Transfer from the General Fund to the Charter School Fund for covering uncollectible past debt from G. Washington Carver Charter School.	\$ 844,280
Transfer from the General Fund to the Charter Fund for civic permit fees.	4,480
Transfer from the General Fund to the Adult Education Fund for a visiting educator's salary and benefits.	187,054
Transfer from the General Fund to the Adult Education Fund for preschool class expenditures.	34,874
Transfer from the General Fund to the Cafeteria Fund for donations for nutrition services.	616
Transfer from the Charter Schools Fund to the General Fund for charter school fees and indirect support.	1,269,360
Transfer from the Adult Education Fund to the General Fund for balancing General Fund budget as approved by the board.	841,000
Transfer from the Adult Education Fund to the General Fund for indirect costs.	34,063
Transfer from the Child Development Fund to the General Fund for indirect costs.	612,333

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

3. INTERFUND TRANSACTIONS (Continued)

Interfund Transfers (Continued)

Transfer from the Cafeteria Fund to the General Fund for indirect costs.	\$ 663,649
Transfer from the Deferred Maintenance Fund to the General Fund for general purposes.	75,610
Transfer from the Community Facilities Fund to the Deferred Maintenance Fund for standard deferred maintenance costs at Martin Luther King Junior High School, Lisbon Elementary School and Matsuyama Elementary School.	555,960
Transfer from the Community Facilities Fund to the General Fund for replacement of ADA wheelchair ramp system at Lisbon and Martin Luther King Junior High School.	54,256
Transfer from the South Pocket Facilities Fund to the Community Facilities Fund for property tax transfers.	<u>3,105,079</u>
	<u><u>\$ 8,282,614</u></u>

4. CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2014 is shown below:

	Balance July 1, 2013	Transfers and Additions	Transfers and Deductions	Balance June 30, 2014
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 19,873,250	\$ -	\$ -	\$ 19,873,250
Work-in-process	3,619,922	16,890,801	(3,371,725)	17,138,998
Depreciable:				
Buildings	715,242,195	7,822,111	3,331,814	726,396,120
Site improvements	122,494,714	574,764	39,911	123,109,389
Equipment	<u>33,520,754</u>	<u>7,508,201</u>	<u>-</u>	<u>41,028,955</u>
Totals, at cost	<u>894,750,835</u>	<u>32,795,877</u>	<u>-</u>	<u>927,546,712</u>
Less accumulated depreciation:				
Buildings	(324,054,886)	(18,499,328)	-	(342,554,214)
Site improvements	(62,192,525)	(5,230,022)	-	(67,422,547)
Equipment	<u>(28,434,126)</u>	<u>(2,876,707)</u>	<u>-</u>	<u>(31,310,833)</u>
Total accumulated depreciation	<u>(414,681,537)</u>	<u>(26,606,057)</u>	<u>-</u>	<u>(441,287,594)</u>
Capital assets, net	<u>\$ 480,069,298</u>	<u>\$ 6,189,820</u>	<u>\$ -</u>	<u>\$ 486,259,118</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 24,252,930
Food services	210,521
All other pupil services	463,915
All other general administration	1,307,547
Plant services	160,930
Community services	<u>210,214</u>
Total depreciation expense	<u><u>\$ 26,606,057</u></u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

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.

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 8, 2013.

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

	June 30, <u>2014</u>	June 30, <u>2013</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 1,905,550	\$ 2,153,061
Total incurred claims and claim adjustment expenses	12,290,368	12,878,192
Total payments	<u>(12,410,468)</u>	<u>(13,125,703)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 1,785,450</u>	<u>\$ 1,905,550</u>

6. TAX AND REVENUE ANTICIPATION NOTE

On May 22, 2014, the District issued \$26,000,000 of Tax and Revenue Anticipation Note (TRAN) maturing on September 30, 2014, with an interest rate of 1%, to provide for anticipated cash flow deficits from operations. The TRAN is a general obligation of the District and is payable from revenues and cash receipts generated by the District during the fiscal year ended June 30, 2014. As of June 30, 2014, the District is fully utilizing the cash from the TRAN and has recorded a liability of \$26,000,000 in the basic financial statements. The TRAN was paid off subsequent to June 30, 2014.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. LONG-TERM LIABILITIES

General Obligation Bonds

Series 2005:

On July 1, 2005, the District issued 2002 General Obligation Bonds, Series 2005, totaling \$80,000,000. Bond proceeds are being spent to construct, repair and expand local schools. Repayment of the bonds will be made from property taxes levied by the County of Sacramento. The bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through 2031 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 1,770,000	\$ 3,510,250	\$ 5,280,250
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020-2024	-	-	-
2025-2029	6,620,000	7,497,375	14,117,375
2030-2031	<u>14,965,000</u>	<u>763,125</u>	<u>15,728,125</u>
	<u>\$ 23,355,000</u>	<u>\$ 11,770,750</u>	<u>\$ 35,125,750</u>

Series 2007:

On November 14, 2007, the District issued 2002 General Obligation Bonds, Series 2007, totaling \$64,997,966. The bonds were issued as current interest bonds and capital appreciation bonds totaling \$38,920,000 and \$26,077,966, respectively. Bond proceeds are being spent to construct, repair and expand local schools. Repayment of the bonds will be made from property taxes levied by the County of Sacramento.

The current interest bonds bear interest at rates ranging from 3.5% to 5.0% and are scheduled to mature through 2023 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 1,880,000	\$ 482,903	\$ 2,362,903
2016	2,095,000	918,806	3,013,806
2017	2,285,000	819,431	3,104,431
2018	2,520,000	709,931	3,229,931
2019	2,695,000	599,256	3,294,256
2020-2023	<u>9,940,000</u>	<u>1,170,616</u>	<u>11,110,616</u>
	<u>\$ 21,415,000</u>	<u>\$ 4,700,943</u>	<u>\$ 26,115,943</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. LONG-TERM LIABILITIES (Continued)

General Obligation Bonds (Continued)

Series 2007: (Continued)

The capital appreciation bonds bear interest at rates ranging from 4.55% to 4.75% and are scheduled to mature through 2033 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,507,074	\$ 2,557,926	\$ 5,065,000
2025-2029	12,407,999	16,857,001	29,265,000
2030-2033	<u>11,162,893</u>	<u>22,002,107</u>	<u>33,165,000</u>
	<u>\$ 26,077,966</u>	<u>\$ 41,417,034</u>	<u>\$ 67,495,000</u>

Series 2011 Refunding:

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. Repayment of the bonds will be made from property taxes levied by the County of Sacramento. The bonds bear interest at rates ranging from 0.45% to 5.5% and are scheduled to mature through 2030 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 3,965,000	\$ 1,656,888	\$ 5,621,888
2016	4,160,000	3,214,651	7,374,651
2017	4,255,000	3,067,326	7,322,326
2018	4,460,000	2,912,751	7,372,751
2019	4,680,000	2,696,626	7,376,626
2020-2024	26,985,000	9,976,130	36,961,130
2025-2029	19,865,000	3,160,580	23,025,580
2030	<u>-</u>	<u>37,538</u>	<u>37,538</u>
	<u>\$ 68,370,000</u>	<u>\$ 26,722,490</u>	<u>\$ 95,092,490</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM LIABILITIES (Continued)

General Obligation Bonds (Continued)

Series 2012 Refunding:

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. Repayment of the bonds will be made from property taxes levied by the County of Sacramento. The bonds bear interest at rates ranging from 2.0% to 5.25% and are scheduled to mature through 2031 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 4,280,000	\$ 2,436,230	\$ 6,716,230
2016	4,645,000	4,786,862	9,431,862
2017	5,170,000	4,608,363	9,778,363
2018	5,600,000	4,412,063	10,012,063
2019	6,280,000	4,196,663	10,476,663
2020-2024	29,055,000	16,604,100	45,659,100
2025-2029	35,865,000	9,910,819	45,775,819
2030-2031	<u>16,730,000</u>	<u>1,899,550</u>	<u>18,629,550</u>
	<u>\$ 107,625,000</u>	<u>\$ 48,854,650</u>	<u>\$ 156,479,650</u>

2013 General Obligation Bonds, Series A and Series B:

On July 16, 2013, the District issued 2013 General Obligation Bonds, Series A and 2013 General Obligation Bonds, Series B, totaling \$30,000,000 and \$40,000,000, respectively. The Bond proceeds are intended for the purposes of the two bond measures passed by voters on November 6, 2012, Measure Q and Measure R. Repayment of the bonds will be made from property taxes levied by the County of Sacramento.

\$42,900,000 of the combined bond proceeds are allocated to Measure Q for the upgrading of classrooms, science labs, computer systems and technology, renovating heating and ventilation systems, reducing costs through energy efficiency, improving students safety and security systems, repairing roofs, floors, walkways, bathrooms, electrical, plumbing and sewer systems. The remaining \$27,100,000 of the combined bond proceeds are allocated to Measure R to improve the health and safety of children, repair playgrounds and playfields to meet modern safety standards, improve physical education facilities and bathrooms, improve irrigation systems and water drainage to reduce water consumption, remove asbestos, lead paint and other unsafe conditions and to upgrade kitchen facilities to improve nutrition and nutritional education for children.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM LIABILITIES (Continued)

General Obligation Bonds (Continued)

2013 General Obligation Bonds, Series A and Series B: (Continued)

The 2013 General Obligation Bonds, Series A bonds bear interest at rates ranging from 2.0% to 5.0% and are scheduled to mature through 2038 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 7,410,000	\$ 1,108,638	\$ 8,518,638
2016	9,500,000	807,488	10,307,488
2017	350,000	613,988	963,988
2018	355,000	605,163	960,163
2019	370,000	594,288	964,288
2020-2024	2,035,000	2,763,288	4,798,288
2025-2029	2,530,000	2,246,594	4,776,594
2030-2034	3,260,000	1,492,963	4,752,963
2035-2038	<u>4,190,000</u>	<u>540,396</u>	<u>4,730,396</u>
	<u>\$ 30,000,000</u>	<u>\$ 10,772,806</u>	<u>\$ 40,772,806</u>

The 2013 General Obligation Bonds, Series B bonds bear an interest rate of 5.65% and are scheduled to mature in 2038 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ -	\$ 2,260,000	\$ 2,260,000
2016	-	2,260,000	2,260,000
2017	-	2,260,000	2,260,000
2018	-	2,260,000	2,260,000
2019	-	2,260,000	2,260,000
2020-2024	-	11,300,000	11,300,000
2025-2029	-	11,300,000	11,300,000
2030-2034	-	11,300,000	11,300,000
2035-2038	<u>40,000,000</u>	<u>9,981,667</u>	<u>49,981,667</u>
	<u>\$ 40,000,000</u>	<u>\$ 55,181,667</u>	<u>\$ 95,181,667</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. LONG-TERM LIABILITIES (Continued)

General Obligation Bonds (Continued)

Series 2014 Refunding:

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's 2002 General Obligation Bonds, Series 2005. Repayment of the bonds will be made from property taxes levied by the County of Sacramento. The bonds bear interest at rates ranging from 2.0% to 5.0% and are scheduled to mature through July 2027 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ -	\$ 1,036,600	\$ 1,036,600
2016	1,980,000	2,073,200	4,053,200
2017	2,200,000	2,043,500	4,243,500
2018	2,455,000	1,969,800	4,424,800
2019	2,725,000	1,876,700	4,601,700
2020-2024	18,765,000	7,188,500	25,953,500
2025-2028	<u>16,240,000</u>	<u>1,983,850</u>	<u>18,223,850</u>
	<u>\$ 44,365,000</u>	<u>\$ 18,172,150</u>	<u>\$ 62,537,150</u>

Although the issuance of the 2014 General Obligation Refunding Bonds resulted in the recognition of an accounting loss of \$6,053,440 for the year ended June 30, 2014, the District in effect reduced its aggregate debt service payments by \$3.6 million over the next fourteen years, and obtained an economic gain of \$2.9 million.

Calculation of difference in cash flow requirements and economic gain are as follows:

Old debt service cash flows	\$ 67,145,250
New debt service cash flows	<u>63,578,168</u>
Cash flow difference	<u>\$ 3,567,082</u>
Present value of old debt service cash flows	\$ 52,875,845
Present value of new debt service cash flows	<u>49,995,049</u>
Economic gain	<u>\$ 2,880,796</u>

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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. LONG-TERM LIABILITIES (Continued)

Lease Revenue Bonds (Continued)

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:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 1,705,000	\$ 2,266,100	\$ 3,971,100
2016	1,995,000	2,073,900	4,068,900
2017	2,065,000	2,014,050	4,079,050
2018	2,155,000	1,931,450	4,086,450
2019	2,245,000	1,845,250	4,090,250
2020-2024	13,175,000	7,415,750	20,590,750
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>\$ 44,825,000</u>	<u>\$ 29,744,500</u>	<u>\$ 74,569,500</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:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 200,000	\$ 1,295,283	\$ 1,495,283
2016	200,000	1,196,734	1,396,734
2017	200,000	1,188,554	1,388,554
2018	200,000	1,180,374	1,380,374
2019	200,000	1,172,194	1,372,194
2020-2024	1,000,000	5,738,270	6,738,270
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>\$ 29,460,000</u>	<u>\$ 17,632,808</u>	<u>\$ 47,092,808</u>

Although the issuance of the 2014 Lease Revenue Refunding Bonds resulted in the recognition of an accounting loss of \$1,090,820 for the year ended June 30, 2014, the District in effect reduced its aggregate debt service payments by \$13.6 million over the next twenty-six years, and obtained an economic gain of \$1.2 million.

Calculation of difference in cash flow requirements and economic gain are as follows:

Old debt service cash flows	\$ 135,246,269
New debt service cash flows	<u>121,662,288</u>
Cash flow difference	<u>\$ 13,583,981</u>
Present value of old debt service cash flows	\$ 77,955,010
Present value of new debt service cash flows	<u>76,737,916</u>
Economic gain	<u>\$ 1,217,094</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM LIABILITIES (Continued)

Capitalized Lease Obligations

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

Year Ending June 30,	Lease Payments
2015	\$ 47,121
2016	<u>17,441</u>
Total payments	64,562
Less amount representing interest	<u>(3,952)</u>
Net minimum lease payments	<u><u>\$ 60,610</u></u>

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term liabilities for the year ended June 30, 2014 is shown below:

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014	Amounts Due Within One Year
Governmental activities:					
Special Tax Bonds	\$ 595,000	\$ -	\$ 595,000	\$ -	\$ -
General Obligation Bonds	303,907,966	114,535,000	57,235,000	361,207,966	19,305,000
Capital Appreciation	7,746,044	1,598,058	-	9,344,102	-
Lease Revenue Bonds	-	74,285,000	-	74,285,000	1,905,000
Premium on issuance	23,197,168	7,928,665	4,116,222	27,009,611	1,671,093
Certificates of Participation	80,160,000	-	80,160,000	-	-
Capitalized lease obligations	116,140	-	55,530	60,610	44,021
PARS 403(b)	1,042,493	-	1,042,493	-	-
Net OPEB liability (Note 10)	151,760,155	49,074,045	19,310,377	181,523,823	22,662,001
Compensated absences	<u>7,624,404</u>	<u>90,657</u>	<u>-</u>	<u>7,715,061</u>	<u>7,715,061</u>
	<u><u>\$ 576,149,370</u></u>	<u><u>\$ 247,511,425</u></u>	<u><u>\$ 162,514,622</u></u>	<u><u>\$ 661,146,173</u></u>	<u><u>\$ 53,302,176</u></u>

Payments on the Special Tax Bonds are made from the South Pocket Facilities Fund. Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Principal and interest payments on the Certificates of Participation are made from the General Fund, Building Fund and Developer Fees Fund. Payments on the capitalized lease obligations and PARS 403(b) are made from the General Fund. Payments on net OPEB liability and compensated absences are made from the fund for which the related employee worked as well as the Retiree Benefit Fund.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

8. NET POSITION / FUND BALANCES

Restricted net position consisted of the following at June 30, 2014:

	Governmental Activities	Fiduciary Funds
Restricted for unspent categorical program revenues and state programs	\$ 11,059,172	\$ -
Restricted for special revenues	15,535,712	-
Restricted for capital projects	17,641,339	-
Restricted for debt service	21,039,962	-
Restricted for self insurance	4,142,139	-
Restricted for retiree benefits	-	23,525,221
Restricted for scholarships	-	203,188
	<u>69,418,324</u>	<u>23,728,409</u>
Total restricted net position	<u>\$ 69,418,324</u>	<u>\$ 23,728,409</u>

Fund balances, by category, at June 30, 2014 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
Prepaid expenditures	31,329	-	-	800	32,129
Stores inventory	127,301	-	-	391,686	518,987
Subtotal nonspendable	<u>383,630</u>	<u>-</u>	<u>-</u>	<u>394,486</u>	<u>778,116</u>
Restricted:					
Special revenues	-	-	-	15,141,226	15,141,226
Capital projects	-	47,998,050	-	17,641,339	65,639,389
Debt service	-	-	20,875,201	164,761	21,039,962
Unspent categorical revenues	11,059,172	-	-	-	11,059,172
Subtotal restricted	<u>11,059,172</u>	<u>47,998,050</u>	<u>20,875,201</u>	<u>32,947,326</u>	<u>112,879,749</u>
Assigned:					
Class size reduction	3,500,000	-	-	-	3,500,000
Dedicated amount towards OPEB	3,000,000	-	-	-	3,000,000
Flexibility	1,823,157	-	-	-	1,823,157
Replace outdated equipment	1,000,000	-	-	-	1,000,000
Donations	902,466	-	-	-	902,466
Technology updates	500,000	-	-	-	500,000
Regional Occupational Program	329,687	-	-	-	329,687
Lottery	135,508	-	-	-	135,508
Other assignments	984,025	-	-	-	984,025
Subtotal assigned	<u>12,174,843</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,174,843</u>
Unassigned:					
Designated for economic uncertainty	13,976,133	-	-	-	13,976,133
Unassigned	3,900,662	-	-	-	3,900,662
Total unassigned	<u>17,876,795</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,876,795</u>
Total fund balances	<u>\$ 41,494,440</u>	<u>\$ 47,998,050</u>	<u>20,875,201</u>	<u>\$ 33,341,812</u>	<u>\$143,709,503</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS), and certificated employees are members of the State Teachers' Retirement System (STRS).

Plan Description and Provisions

California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, California 95811.

Funding Policy

Active plan members are required to contribute 7% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2013-2014 was 11.442% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to CalPERS for the fiscal years ending June 30, 2012, 2013 and 2014 were \$6,640,921, \$6,381,013 and \$6,471,351, respectively, and equal 100% of the required contributions for each year.

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Executive Office, 100 Waterfront Place, West Sacramento, California 95605.

Funding Policy

Active plan members are required to contribute 8% of their salary. The required employer contribution rate for fiscal year 2013-2014 was 8.25% of annual payroll. The contribution requirements of the plan members are established by state statute. The District's contributions to STRS for the fiscal years ending June 30, 2012, 2013 and 2014 were \$14,823,475, \$14,075,308 and \$14,021,893, respectively, and equal 100% of the required contributions for each year. On June 24, 2014 the Governor signed Assembly Bill 1469 which will increase the member contribution to 19.1% over the next seven years.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

10. OTHER POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description

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.

Funding Policy

The contribution requirements of the District are established and may be amended by the Board of Education. The required contribution is based on projected pay-as-you-go financing requirements, with an amount to fund the actuarial accrued liability as determined annually by the Board. For fiscal year ended June 30, 2014, the District contributed \$19.3 million to the plan.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Cod. Sec. P50.108-.109. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$ 50,025,431
Interest on net OPEB obligation	6,330,556
Adjustment to annual required contribution	<u>(7,281,942)</u>
Annual OPEB cost (expense)	<u>49,074,045</u>
Benefit payments made	(18,565,752)
Discretionary contribution made	<u>(744,625)</u>
Total payments	<u>(19,310,377)</u>
Increase in net OPEB obligation	29,763,668
Net OPEB obligation - beginning of year	<u>151,760,155</u>
Net OPEB obligation - end of year	<u>\$ 181,523,823</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

10. OTHER POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2014 and preceding two years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2012	\$ 45,781,527	50.1%	\$ 133,983,455
June 30, 2013	\$ 46,785,275	62.0%	\$ 151,760,155
June 30, 2014	\$ 49,074,045	39.3%	\$ 181,523,823

Funded Status and Funding Progress

As of July 1, 2013, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$615.2 million, and the actuarial value of assets was \$3.8 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$611.4 million. For fiscal year ending June 30, 2014, the covered payroll (annual payroll of active employees covered by the plan) was \$218.4 million, and the ratio of the UAAL to the covered payroll was 280 percent. The OPEB plan is currently operated as a pay-as-you-go plan and contributions toward prefunding began during the fiscal year ended June 30, 2013. The District signed an irrevocable trust agreement on October 18, 2012 and began accumulating funds in a Trust Fund, presented as the Retiree Benefits Trust Fund.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2013, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 8.75 percent initially, reduced by decrements to an ultimate rate of 4.64 percent after twelve years and a discount rate of 4.39 percent. The UAAL is being amortized as a level percentage of projected payroll. The remaining amortization period at June 30, 2014, was 30 years.

See required supplementary information following the notes to the basic financial statements, which presents multi-year trend information on whether assets are increasing or decreasing over time relative to the plan liabilities.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

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. The following is a summary of financial information for SIA at June 30, 2014:

Total assets	\$ 113,740,483
Total liabilities	\$ 48,361,972
Total net position	\$ 65,378,511
Total revenues	\$ 42,185,204
Total expenses	\$ 39,216,888
Change in net position	\$ 2,968,316

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.

Self-Insured Schools of California

The District is a member with other school districts of a Joint Powers Authority, Self-Insured Schools of California (SISC). SISC provides a means of combining the administration of claims and obtains lower insurance rates for the benefit of public schools, colleges or other educational agencies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for SISC at September 30, 2013:

Total assets	\$ 307,006,834
Total liabilities	\$ 139,744,058
Total net position	\$ 167,262,776
Total revenues	\$ 1,395,304,821
Total expenses	\$ 1,386,741,291
Change in net position	\$ 8,563,530

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.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

(Continued)

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, 2014 the District had approximately \$ 11,300,000 in outstanding construction contract commitments.

13. FINANCIAL RESPONSIBILITY

For the 2014-15 fiscal year, Sacramento City Unified School District expects no mid-year reductions due to the passage of Local Control Funding Formula. Additionally, the District is presenting the First Interim Report for 2014-15 as positive. Negotiations are settled with all bargaining units for FY 2014-15 and FY 2015-16. The District will maintain a balanced budget. It is anticipated that some budget reductions may be necessary for 2015-16 fiscal year due to end of one-time funds. However, as in previous years, the District will take the necessary steps to ensure a balanced budget for the current fiscal year as well as future years. Despite the fluctuations at the State level with funding, the District continues to monitor and will budget for the current and future years to ensure financial stability.

The following information was obtained from a review of the records of the Federal Bureau of Investigation (FBI) and is being furnished to you for your information. It is not to be used for any other purpose.

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REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

For the Year Ended June 30, 2014

	<u>Budget</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:				
LCFF:				
State apportionment	\$ 173,194,286	\$ 229,199,995	\$ 233,388,541	\$ 4,188,546
Local sources	<u>50,163,455</u>	<u>59,266,576</u>	<u>59,351,680</u>	<u>85,104</u>
Total LCFF	<u>223,357,741</u>	<u>288,466,571</u>	<u>292,740,221</u>	<u>4,273,650</u>
Federal sources	43,413,836	51,382,387	47,934,358	(3,448,029)
Other state sources	112,872,978	56,640,792	52,891,179	(3,749,613)
Other local sources	<u>1,476,660</u>	<u>11,010,474</u>	<u>12,249,399</u>	<u>1,238,925</u>
Total revenues	<u>381,121,215</u>	<u>407,500,224</u>	<u>405,815,157</u>	<u>(1,685,067)</u>
Expenditures:				
Certificated salaries	164,744,257	161,633,721	159,772,198	1,861,523
Classified salaries	48,498,232	50,894,159	49,708,213	1,185,946
Employee benefits	107,848,056	116,479,254	106,058,973	10,420,281
Books and supplies	14,496,788	13,680,128	12,645,150	1,034,978
Contract services and operating expenditures	48,701,733	57,518,795	55,459,661	2,059,134
Capital outlay	249,877	325,650	331,829	(6,179)
Other outgo	-	-	235,930	(235,930)
Debt service:				
Principal retirement	1,395,000	1,442,936	1,515,530	(72,594)
Interest	<u>730,000</u>	<u>734,203</u>	<u>481,545</u>	<u>252,658</u>
Total expenditures	<u>386,663,943</u>	<u>402,708,846</u>	<u>386,209,029</u>	<u>16,499,817</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(5,542,728)</u>	<u>4,791,378</u>	<u>19,606,128</u>	<u>14,814,750</u>
Other financing sources (uses):				
Transfers in	3,259,932	6,820,770	3,550,271	(3,270,499)
Transfers out	<u>-</u>	<u>(1,162,724)</u>	<u>(1,071,304)</u>	<u>91,420</u>
Total other financing sources (uses)	<u>3,259,932</u>	<u>5,658,046</u>	<u>2,478,967</u>	<u>(3,179,079)</u>
Change in fund balance	(2,282,796)	10,449,424	22,085,095	11,635,671
Fund balance, July 1, 2013	<u>19,409,345</u>	<u>19,409,345</u>	<u>19,409,345</u>	<u>-</u>
Fund balance, June 30, 2014	<u>\$ 17,126,549</u>	<u>\$ 29,858,769</u>	<u>\$ 41,494,440</u>	<u>\$ 11,635,671</u>

See accompanying notes to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FUNDING PROGRESS

For the Year Ended June 30, 2014

<u>Schedule of Funding Progress</u>						
<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
December 1, 2010	\$ -	\$566,291,438	\$566,291,438	0%	\$227,500,000	248.9%
December 1, 2012	\$ -	\$632,679,806	\$632,679,806	0%	\$217,700,000	290.6%
July 1, 2013	\$ 3,760,628	\$615,169,050	\$611,408,422	0%	\$218,400,000	279.9%

See accompanying notes to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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.

Excess of expenditures over appropriations for the year ended June 30, 2014 were as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
General Fund:	
Capital outlay	\$ 6,179

These excesses are not in accordance with education Code 42600.

B - Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Other Postemployment Benefits Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FINANCIAL STATEMENTS

Individual Component Statement

The District's financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America as prescribed by the Government Accounting Standards Board. The financial statements are prepared on the basis of information provided by the District's accounting system. The financial statements are prepared on the basis of information provided by the District's accounting system. The financial statements are prepared on the basis of information provided by the District's accounting system.

Amounts of expenditures were approximately for the year ended June 30, 2014 were as follows:

Expenditures	Fund
General Fund	
Capital Outlay	
6,750	2

These amounts are not in accordance with statement Code 42800

Statement of Cash Flows - District's Financial Statements

The Statement of Cash Flows is prepared in accordance with the accounting principles generally accepted in the United States of America as prescribed by the Government Accounting Standards Board. The Statement of Cash Flows is prepared on the basis of information provided by the District's accounting system. The Statement of Cash Flows is prepared on the basis of information provided by the District's accounting system.

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

ALL NON-MAJOR FUNDS

June 30, 2014

	<u>Charter Schools Fund</u>	<u>Adult Education Fund</u>	<u>Child Development Fund</u>	<u>Cafeteria Fund</u>	<u>Deferred Maintenance Fund</u>	<u>Developer Fees Fund</u>	<u>Community Facilities Fund</u>	<u>South Pocket Facilities Fund</u>	<u>Tax Override Fund</u>	<u>Total</u>
ASSETS										
Cash in County Treasury	\$ (556,207)	\$ (2,270,316)	\$ (371,487)	\$ 6,809,103	\$ 456,469	\$ 3,010,117	\$ 14,618,534	\$ -	\$ 163,757	\$ 21,859,970
Cash on hand and in banks	1,816	1,357,869	317,627	211,813	-	189,478	-	-	-	2,078,603
Cash in revolving account	-	-	-	2,000	-	-	-	-	-	2,000
Receivables	1,700,022	1,399,807	1,877,270	3,620,424	77	20,717	13,210	1,004	-	8,632,531
Due from other funds	2,389,117	457,617	23,230	505,748	-	438,313	-	-	-	3,814,025
Stores inventory	-	-	-	391,686	-	-	-	-	-	391,686
Prepaid expenditures	-	-	800	-	-	-	-	-	-	800
Total assets	<u>\$ 3,534,748</u>	<u>\$ 944,977</u>	<u>\$ 1,847,440</u>	<u>\$ 11,540,774</u>	<u>\$ 456,546</u>	<u>\$ 3,658,625</u>	<u>\$ 14,631,744</u>	<u>\$ 1,004</u>	<u>\$ 163,757</u>	<u>\$ 36,779,615</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 180,308	\$ 339,131	\$ 753,691	\$ 320,654	\$ 112,017	\$ 203,710	\$ 407,070	\$ -	\$ -	\$ 2,316,581
Unearned revenue	30,364	2,210	78,954	-	-	-	-	-	-	111,528
Due to other funds	<u>245,508</u>	<u>31,823</u>	<u>635,759</u>	<u>58,354</u>	<u>-</u>	<u>341</u>	<u>37,909</u>	<u>-</u>	<u>-</u>	<u>1,009,694</u>
Total liabilities	<u>456,180</u>	<u>373,164</u>	<u>1,468,404</u>	<u>379,008</u>	<u>112,017</u>	<u>204,051</u>	<u>444,979</u>	<u>-</u>	<u>-</u>	<u>3,437,803</u>
Fund balances:										
Nonspendable	-	-	800	393,686	-	-	-	-	-	394,486
Restricted	<u>3,078,568</u>	<u>571,813</u>	<u>378,236</u>	<u>10,768,080</u>	<u>344,529</u>	<u>3,454,574</u>	<u>14,186,765</u>	<u>1,004</u>	<u>163,757</u>	<u>32,947,326</u>
Total fund balances	<u>3,078,568</u>	<u>571,813</u>	<u>379,036</u>	<u>11,161,766</u>	<u>344,529</u>	<u>3,454,574</u>	<u>14,186,765</u>	<u>1,004</u>	<u>163,757</u>	<u>33,341,812</u>
Total liabilities and fund balances	<u>\$ 3,534,748</u>	<u>\$ 944,977</u>	<u>\$ 1,847,440</u>	<u>\$ 11,540,774</u>	<u>\$ 456,546</u>	<u>\$ 3,658,625</u>	<u>\$ 14,631,744</u>	<u>\$ 1,004</u>	<u>\$ 163,757</u>	<u>\$ 36,779,615</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, 2014

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Developer Fees Fund	Community Facilities Fund	South Pocket Facilities Fund	Tax Override Fund	Total
Revenues:										
Local Control Funding Formula	\$ 11,501,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,501,668
Federal sources	172,654	3,411,107	10,539,375	20,464,173	-	-	-	-	-	34,587,309
Other state sources	820,546	372,481	4,954,587	1,294,074	-	-	-	-	-	7,441,688
Other local sources	47,797	4,481,058	2,295,765	1,010,951	77	3,219,407	1,412,933	25,444	-	12,493,432
Total revenues	12,542,665	8,264,646	17,789,727	22,769,198	77	3,219,407	1,412,933	25,444	-	66,024,097
Expenditures:										
Certificated salaries	5,385,101	2,321,707	6,173,407	-	-	-	-	-	-	13,880,215
Classified salaries	664,690	1,338,632	4,421,333	5,799,706	-	1,170	-	-	-	12,214,621
Employee benefits	3,015,195	2,027,394	6,532,860	3,339,666	-	250	-	-	-	14,915,365
Books and supplies	250,709	432,377	323,666	9,339,246	197,444	39,483	44,233	-	-	10,627,158
Contract services and operating expenditures	1,182,046	2,451,703	373,073	242,542	4,203	33,662	222,737	-	-	4,509,966
Capital outlay	-	-	-	90,166	9,875	2,194,934	1,402,795	-	-	3,697,770
Debt service:										
Principal retirement	-	-	-	-	-	-	-	595,000	-	595,000
Interest	-	-	-	-	-	2,405,000	-	16,362	-	2,421,362
Total expenditures	10,497,741	8,571,813	17,824,339	18,800,416	211,522	4,674,499	1,669,765	611,362	-	62,861,457
Excess (deficiency) of revenues over (under) expenditures	2,044,924	(307,167)	(34,612)	3,968,782	(211,445)	(1,455,092)	(256,832)	(585,918)	-	3,162,640
Other financing sources (uses):										
Transfers in	848,760	221,928	-	616	555,960	-	3,105,079	-	-	4,732,343
Transfers out	(1,269,360)	(875,063)	(612,333)	(663,649)	(75,610)	-	(610,216)	(3,105,079)	-	(7,211,310)
Total other financing sources (uses)	(420,600)	(653,135)	(612,333)	(663,033)	480,350	-	2,494,863	(3,105,079)	-	(2,478,967)
Net change in fund balances	1,624,324	(960,302)	(646,945)	3,305,749	268,905	(1,455,092)	2,238,031	(3,690,997)	-	683,673
Fund balances, July 1, 2013	1,454,244	1,532,115	1,025,981	7,856,017	75,624	4,909,666	11,948,734	3,692,001	163,757	32,658,139
Fund balances, June 30, 2014	\$ 3,078,568	\$ 571,813	\$ 379,036	\$ 11,161,766	\$ 344,529	\$ 3,454,574	\$ 14,186,765	\$ 1,004	\$ 163,757	\$ 33,341,812

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES

ALL AGENCY FUNDS

For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Student Body Funds				
<u>C.K. McClatchy High School</u>				
Assets:				
Cash on hand and in banks	\$ 265,386	\$ 344,451	\$ 361,233	\$ 248,604
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
Total assets	<u>\$ 265,386</u>	<u>\$ 344,451</u>	<u>\$ 361,233</u>	<u>\$ 248,604</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>265,386</u>	<u>344,451</u>	<u>361,233</u>	<u>248,604</u>
Total liabilities	<u>\$ 265,386</u>	<u>\$ 344,451</u>	<u>\$ 361,233</u>	<u>\$ 248,604</u>
<u>Hiram Johnson High School</u>				
Assets:				
Cash on hand and in banks	\$ 46,789	\$ 129,850	\$ 125,419	\$ 51,220
Receivables	-	-	-	-
Stores inventory	3,500	-	-	3,500
Capital assets	<u>9,470</u>	<u>-</u>	<u>-</u>	<u>9,470</u>
Total assets	<u>\$ 59,759</u>	<u>\$ 129,850</u>	<u>\$ 125,419</u>	<u>\$ 64,190</u>
Liabilities:				
Accounts payable	\$ 7,378	\$ 381	\$ 7,441	\$ 318
Due to student groups	<u>52,381</u>	<u>129,469</u>	<u>117,978</u>	<u>63,872</u>
Total liabilities	<u>\$ 59,759</u>	<u>\$ 129,850</u>	<u>\$ 125,419</u>	<u>\$ 64,190</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
Student Body Funds (Continued)				
<u>Luther Burbank High School</u>				
Assets:				
Cash on hand and in banks	\$ 166,945	\$ 162,038	\$ 225,484	\$ 103,499
Receivables	-	-	-	-
Stores inventory	980	61	-	1,041
Capital assets	-	-	-	-
Total assets	<u>\$ 167,925</u>	<u>\$ 162,099</u>	<u>\$ 225,484</u>	<u>\$ 104,540</u>
Liabilities:				
Accounts payable	\$ 34,794	\$ 1,179	\$ 35,965	\$ 8
Due to student groups	<u>133,131</u>	<u>160,920</u>	<u>189,519</u>	<u>104,532</u>
Total liabilities	<u>\$ 167,925</u>	<u>\$ 162,099</u>	<u>\$ 225,484</u>	<u>\$ 104,540</u>
<u>John F. Kennedy High School</u>				
Assets:				
Cash on hand and in banks	\$ 114,494	\$ 397,637	\$ 355,828	\$ 156,303
Receivables	106	346	452	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
Total assets	<u>\$ 114,600</u>	<u>\$ 397,983</u>	<u>\$ 356,280</u>	<u>\$ 156,303</u>
Liabilities:				
Accounts payable	\$ 28,505	\$ 1,118	\$ 307	\$ 29,316
Due to student groups	<u>86,095</u>	<u>396,865</u>	<u>355,973</u>	<u>126,987</u>
Total liabilities	<u>\$ 114,600</u>	<u>\$ 397,983</u>	<u>\$ 356,280</u>	<u>\$ 156,303</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
Student Body Funds (Continued)				
<u>Rosemont High School</u>				
Assets:				
Cash on hand and in banks	\$ 82,817	\$ 191,311	\$ 224,224	\$ 49,904
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
Total assets	<u>\$ 82,817</u>	<u>\$ 191,311</u>	<u>\$ 224,224</u>	<u>\$ 49,904</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>82,817</u>	<u>191,311</u>	<u>224,224</u>	<u>49,904</u>
Total liabilities	<u>\$ 82,817</u>	<u>\$ 191,311</u>	<u>\$ 224,224</u>	<u>\$ 49,904</u>
<u>Hiram Johnson West Campus</u>				
Assets:				
Cash on hand and in banks	\$ 102,216	\$ 265,286	\$ 285,524	\$ 81,978
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
Total assets	<u>\$ 102,216</u>	<u>\$ 265,286</u>	<u>\$ 285,524</u>	<u>\$ 81,978</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>102,216</u>	<u>265,286</u>	<u>285,524</u>	<u>81,978</u>
Total liabilities	<u>\$ 102,216</u>	<u>\$ 265,286</u>	<u>\$ 285,524</u>	<u>\$ 81,978</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	<u>Balance</u> <u>July 1,</u> <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,</u> <u>2014</u>
Student Body Funds (Continued)				
<u>Charles A. Jones Skills and Education Center</u>				
Assets:				
Cash on hand and in banks	\$ 33,128	\$ 19,868	\$ 29,180	\$ 23,816
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 33,128</u>	<u>\$ 19,868</u>	<u>\$ 29,180</u>	<u>\$ 23,816</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>33,128</u>	<u>19,868</u>	<u>29,180</u>	<u>23,816</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 33,128</u>	<u>\$ 19,868</u>	<u>\$ 29,180</u>	<u>\$ 23,816</u>
<u>A. Warren McClaskey Adult Center</u>				
Assets:				
Cash on hand and in banks	\$ 63,166	\$ 26,925	\$ 23,967	\$ 66,124
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 63,166</u>	<u>\$ 26,925</u>	<u>\$ 23,967</u>	<u>\$ 66,124</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>63,166</u>	<u>26,925</u>	<u>23,967</u>	<u>66,124</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 63,166</u>	<u>\$ 26,925</u>	<u>\$ 23,967</u>	<u>\$ 66,124</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES

ALL AGENCY FUNDS
(Continued)
For the Year Ended June 30, 2014

	<u>Balance</u> <u>July 1,</u> <u>2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,</u> <u>2014</u>
Student Body Funds (Continued)				
<u>Elementary and Middle Schools</u>				
Assets:				
Cash on hand and in banks	\$ 640,496	\$ 1,249,893	\$ 1,269,905	\$ 620,484
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Capital assets	-	-	-	-
Total assets	<u>\$ 640,496</u>	<u>\$ 1,249,893</u>	<u>\$ 1,269,905</u>	<u>\$ 620,484</u>
Liabilities:				
Accounts payable	\$ 116,280	\$ -	\$ 116,280	\$ -
Due to student groups	<u>524,216</u>	<u>1,249,893</u>	<u>1,153,625</u>	<u>620,484</u>
Total liabilities	<u>\$ 640,496</u>	<u>\$ 1,249,893</u>	<u>\$ 1,269,905</u>	<u>\$ 620,484</u>
<u>Total Agency Funds</u>				
Assets:				
Cash on hand and in banks	\$ 1,515,437	\$ 2,787,259	\$ 2,900,764	\$ 1,401,932
Receivables	106	346	452	-
Stores inventory	4,480	61	-	4,541
Capital assets	<u>9,470</u>	<u>-</u>	<u>-</u>	<u>9,470</u>
Total assets	<u>\$ 1,529,493</u>	<u>\$ 2,787,666</u>	<u>\$ 2,901,216</u>	<u>\$ 1,415,943</u>
Liabilities:				
Accounts payable	\$ 186,957	\$ 2,678	\$ 159,993	\$ 29,642
Due to student groups	<u>1,342,536</u>	<u>2,784,988</u>	<u>2,741,223</u>	<u>1,386,301</u>
Total liabilities	<u>\$ 1,529,493</u>	<u>\$ 2,787,666</u>	<u>\$ 2,901,216</u>	<u>\$ 1,415,943</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

ORGANIZATION

June 30, 2014

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 elementary schools (grades K-6), eight elementary/middle schools (grades K-8), seven middle schools (grades 7-8), one 7-12 middle/high school, seven high schools (grades 9-12), one independent study school, two continuation/alternative schools, two adult education centers, two special education centers and forty-four children's centers and preschools, serving infants through age 12. Thirteen charter schools also operated in the District serving kindergarten through grade twelve, four of which were governed by the District Board of Education. In August 2013, the District acquired additional territory from an adjacent school district.

GOVERNING BOARD

Name	Office	Term Expires
Darrel Woo	President	December 2014
Christina Pritchett	Vice President	November 2016
Jay Hansen	Second Vice President	November 2014
Gustavo Arroyo	Member	November 2016
Jeff Cuneo	Member	December 2014
Patrick Kennedy	Member	November 2016
Diana Rodriguez	Member	November 2016
Margarita Kovalchuk	Student Member	June 2014*

ADMINISTRATION

Jose L. Banda**
Superintendent

Teresa Cummings, Ph.D.
Chief Accountability Officer

Ken A. Forrest***
Chief Business Officer

Koua Jacklyn Franz
Chief of Staff

Olivine Roberts, Ed.D.
Chief Academic Officer

Gabe Ross
Chief Communications Officer

* Asami Saito was voted into office as the student member in June 2014 for the 2014-15 fiscal year.

** Jonathan P. Raymond - July 1, 2013 - November 20, 2013

Dr. Sara Noguchi - November 20, 2013 - July 17, 2014

Jose L. Banda - July 17, 2014 - present

*** Ken Forrest resigned effective August 31, 2014. Gerardo Castillo is Interim Chief Business Official.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

For the Year Ended June 30, 2014

<u>District</u>	<u>Second Period Report</u>	<u>Revised Second Period Report</u>	<u>Annual Report</u>
Elementary:			
Transitional Kindergarten through Third	13,352	13,350	13,334
Fourth through Sixth	9,484	9,484	9,460
Seventh and Eighth	6,231	6,232	6,219
Special Education	241	241	239
Community Day School	<u>14</u>	<u>14</u>	<u>19</u>
	<u>29,322</u>	<u>29,321</u>	<u>29,271</u>
Secondary:			
Ninth through Twelfth	10,246	10,246	10,064
Special Education	149	149	143
Compulsory Continuation Education	<u>269</u>	<u>269</u>	<u>260</u>
Total Secondary	<u>10,664</u>	<u>10,664</u>	<u>10,467</u>
District ADA Totals	<u><u>39,986</u></u>	<u><u>39,985</u></u>	<u><u>39,738</u></u>
<u>Charter Schools</u>			
Bowling Green Elementary - Classroom-Based:			
Transitional Kindergarten through Third	504	-	503
Fourth through Sixth	<u>320</u>	<u>-</u>	<u>320</u>
Total Bowling Green Elementary Charter	<u>824</u>	<u>-</u>	<u>823</u>
George Washington Carver School of Arts and Science - Classroom-Based:			
Ninth through Twelfth	<u>272</u>	<u>-</u>	<u>269</u>
New Technology High - Classroom-Based:			
Ninth through Twelfth	<u>255</u>	<u>-</u>	<u>254</u>
The MET - Non-Classroom-Based:			
Ninth through Twelfth	<u>292</u>	<u>-</u>	<u>289</u>
Total Charter Schools	<u><u>1,643</u></u>	<u><u>-</u></u>	<u><u>1,635</u></u>

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

For the Year Ended June 30, 2014

<u>Grade Level</u>	<u>Statutory Minutes Require- ment</u>	<u>Reduced Minutes Require- ment</u>	<u>2013-14 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
<u>District</u>						
Kindergarten	36,000	35,000	35,600	178	N/A	In Compliance
Grade 1	50,400	49,000	49,540	178	N/A	In Compliance
Grade 2	50,400	49,000	49,445	178	N/A	In Compliance
Grade 3	50,400	49,000	49,445	178	N/A	In Compliance
Grade 4	54,000	52,500	52,560	178	N/A	In Compliance
Grade 5	54,000	52,500	52,560	178	N/A	In Compliance
Grade 6	54,000	52,500	52,560	178	N/A	In Compliance
Grade 7	54,000	52,500	53,930	178	N/A	In Compliance
Grade 8	54,000	52,500	56,652	178	N/A	In Compliance
Grade 9	64,800	63,000	64,266	178	N/A	In Compliance
Grade 10	64,800	63,000	64,266	178	N/A	In Compliance
Grade 11	64,800	63,000	64,266	178	N/A	In Compliance
Grade 12	64,800	63,000	64,266	178	N/A	In Compliance
<u>Bowling Green Charter School - Classroom Based</u>						
Kindergarten	36,000	34,971	35,600	178	N/A	In Compliance
Grade 1	50,400	48,960	50,030	178	N/A	In Compliance
Grade 2	50,400	48,960	50,030	178	N/A	In Compliance
Grade 3	50,400	48,960	50,030	178	N/A	In Compliance
Grade 4	54,000	52,457	53,394	178	N/A	In Compliance
Grade 5	54,000	52,457	53,394	178	N/A	In Compliance
Grade 6	54,000	52,457	53,394	178	N/A	In Compliance
<u>George Washington Carver School of Arts and Science - Classroom Based</u>						
Grade 9	64,800	62,949	64,032	178	N/A	In Compliance
Grade 10	64,800	62,949	64,032	178	N/A	In Compliance
Grade 11	64,800	62,949	64,032	178	N/A	In Compliance
Grade 12	64,800	62,949	64,032	178	N/A	In Compliance
<u>New Technology High School - Classroom Based</u>						
Grade 9	64,800	62,949	67,161	178	N/A	In Compliance
Grade 10	64,800	62,949	67,161	178	N/A	In Compliance
Grade 11	64,800	62,949	67,161	178	N/A	In Compliance
Grade 12	64,800	62,949	67,161	178	N/A	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, 2014

<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 Expenditures</u>
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	Special Education Cluster:		
84.027	Special Education IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 8,273,968
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	274,217
84.027A	Special Education IDEA: Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	393,571
84.173A	Special Education: Alternative Dispute Resolution, Part B, Sec 611	13007	777
84.027	Special Education: IDEA, Mental Health Services, Part B, Sec 611	14468	<u>987,678</u>
	Subtotal Special Education Cluster		<u>9,930,211</u>
	NCLB: Title I Program:		
84.010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	1,956,881
84.010	NCLB: Title I, Part D, Subpart 2, Local Delinquent Program	14357	31,143
84.010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	14329	20,198,540
84.010	NCLB: Title I, Part D, Local Delinquent Programs	14357	<u>241,570</u>
	Subtotal NCLB: Title I Program		<u>22,428,134</u>
	Adult Education Program:		
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	343,717
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	155,601
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>156,351</u>
	Subtotal Adult Education Program		<u>655,669</u>
	84.215 Program:		
84.215L	Smaller Learning Community	*	530,927
84.215E	Project Thrive	*	80,806
84.215X	Teaching American History Grant	*	<u>119,277</u>
	Subtotal 84.215 Program		<u>731,010</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
(Continued)
For the Year Ended June 30, 2014

<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 Expenditures</u>
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
	Carl D. Perkins Program:		
84.048	Carl D. Perkins Career and Technical Education: Adult, Sec. 132 (Vocational Education)	14893	\$ 749,534
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>456,348</u>
	Subtotal Carl D. Perkins Program		<u>1,205,882</u>
84.367	NCLB: Title II, Part A, Improving Teacher Quality Local Grants	14341	3,471,042
84.184	Safe and Supportive Schools Programmatic Intervention (S3)	15164	471,034
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	187,417
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.365	NCLB: Title III, Limited English Proficiency (LEP) Student Program	14346	746,742
84.060	Indian Education (From Federal Government)	10011	31,592
84.063	Pell Grants	*	1,764,536
84.196	NCLB: Title X, McKinney-Vento Homeless Children Assistance Grants	14332	109,947
84.287	NCLB: Title IV, Part B, 21st Century Community Learning Centers Program	14535, 14349	5,480,490
84.330	NCLB: Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program	*	67,398
84.184E	Readiness and Emergency Management for Schools	*	223,439
84.377	NCLB: Title I, School Improvement Grant (SIG) for QEIA Schools	14971	<u>1,272,314</u>
	Total U.S. Department of Education		<u>48,916,277</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
(Continued)
For the Year Ended June 30, 2014

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Health and Human Services - Passed through California Department of Education</u>			
93.600	Head Start	10016	\$ 9,638,103
93.243	Good Behavior	*	98,371
93.576	Refugee Children Supplemental Assistance Program	24791	48,017
93.596	Child Development: Federal General (CCTR) and State Preschool (CSPP); Rs 5026, Family Child Care Home (CFCC)	13609	901,272
93.674	Chafee Foster Care Independent Living	*	113,743
93.778	Medi-Cal Billing Option	10013	<u>1,706,659</u>
Total U.S. Department Health and Human Services			<u>12,506,165</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
Child Nutrition Cluster:			
10.555	National School Lunch Program	13396	15,502,624
10.559	Child Nutrition: Summer Food Service Program Operations	13004	<u>524,965</u>
Subtotal Child Nutrition Cluster			16,027,589
10.558	Child Nutrition: Child Care Food Program	13666	<u>3,027,778</u>
Total U.S. Department of Agriculture			<u>19,055,367</u>
<u>U.S. Department of Defense</u>			
12.UKN	ROTC	*	<u>356,716</u>
<u>U.S. Department of Justice</u>			
16.710	Public Safety Partnership and Community Policing	*	202,328
<u>U.S. Department of Labor</u>			
WIA Cluster:			
17.258	WIA / WtW Pre Vocational Training	*	19,069
17.259	A Title I Youth-Out-of-School Ind. Ser	*	<u>222,300</u>
Subtotal WIA Cluster			<u>241,369</u>
Total Federal Programs			<u>\$ 81,278,222</u>

* District is unable to provide PCA numbers.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2014

There were no audit 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, 2014

(UNAUDITED)

	(Budget) <u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ <u>417,136,107</u>	\$ <u>409,365,428</u>	\$ <u>382,236,274</u>	\$ <u>394,757,743</u>
Expenditures	423,175,852	386,209,029	383,940,424	408,025,782
Other uses and transfers out	<u>34,874</u>	<u>1,071,304</u>	<u>-</u>	<u>17,890</u>
Total outgo	<u>423,210,726</u>	<u>387,280,333</u>	<u>383,940,424</u>	<u>408,043,672</u>
Change in fund balance	\$ <u>(6,074,619)</u>	\$ <u>22,085,095</u>	\$ <u>(1,704,150)</u>	\$ <u>(13,285,929)</u>
Ending fund balance	\$ <u>35,419,821</u>	\$ <u>41,494,440</u>	\$ <u>19,409,345</u>	\$ <u>21,113,495</u>
Available reserves	\$ <u>17,876,795</u>	\$ <u>17,876,795</u>	\$ <u>8,007,454</u>	\$ <u>8,979,822</u>
Designated for economic uncertainties	\$ <u>13,976,133</u>	\$ <u>13,976,133</u>	\$ <u>8,007,454</u>	\$ <u>8,979,822</u>
Undesignated fund balance	\$ <u>3,900,662</u>	\$ <u>3,900,662</u>	\$ <u>-</u>	\$ <u>-</u>
Available reserves as percentages of total outgo	<u>4.2%</u>	<u>4.6%</u>	<u>2.1%</u>	<u>2.2%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ <u>630,505,998</u>	\$ <u>661,146,173</u>	\$ <u>576,149,370</u>	\$ <u>567,575,412</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>39,307</u>	<u>39,985</u>	<u>40,449</u>	<u>41,349</u>

The General Fund fund balance has increased by \$7,095,016 over the past three years. The District has incurred operating deficits in two of the past three years, and anticipates incurring an operating deficit during the 2014-2015 fiscal year. The fiscal year 2014-2015 budget projects a decrease of \$6,074,619. 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, 2014, the District has met this requirement.

Total long-term liabilities have increased by \$93,570,761 over the past two years, due primarily to the issuance of General Obligation Bonds and Lease Revenue Bonds (Note 7 to the financial statements).

Average daily attendance has decreased by 1,364 over the past two years. The District anticipates a decrease of 678 ADA for the 2014-2015 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

For the Year Ended June 30, 2014

<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
Aspire Capitol Heights Academy	Separate Report
Bowling Green Charter Elementary	Included as Charter Schools Fund
California Montessori Project Capitol Campus	Separate Report
Capitol Collegiate Academy	Separate Report
George Washington Carver School of Arts and Science	Included as Charter Schools Fund
Language Academy of Sacramento	Separate Report
MET Sacramento Charter High School	Included as Charter Schools Fund
New Technology High School	Included as Charter Schools Fund
Oak Park Preparatory Academy	Separate Report
Sacramento Charter High School	Separate Report
Sol Aureus College Preparatory	Separate Report
St. HOPE Public School 7	Separate Report
Yav Pem Suab Academy	Separate Report

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES
For the Year Ended June 30, 2014

	<u>Academic and Support Services *</u>	<u>Child Care *</u>
Revenues		
Other local sources	\$ <u>328,703</u>	\$ <u>802,776</u>
Expenditures:		
Certificated salaries	160,446	146,614
Classified salaries	25,730	280,445
Employee benefits	75,793	281,453
Books and supplies	65,617	8,914
Contract services and operating expenditures	1,117	46,454
Indirect costs	<u> </u>	<u>38,896</u>
Total expenditures	<u>328,703</u>	<u>802,776</u>
Change in fund balance	-	-
Fund balance, July 1, 2013	<u>-</u>	<u>-</u>
Fund balance, June 30, 2014	<u>\$ -</u>	<u>\$ -</u>

* Revenues and expenses for the First 5 Grant are reflected in the District's Child Development Fund. See page ____ 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

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. 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

OMB Circular A-133 requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with A-133 requirements, and is presented on the modified accrual basis of accounting.

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, 2014.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 82,521,667
Plus: Title II funds spent from prior year awards	84.367	14,685
Medi-Cal Billing Option spent from prior year awards	93.778	154,884
Less: National School Lunch Program funds not spent	10.555	(83,390)
Child Nutrition: Summer Food Service Program Operations Funds not spent	10.559	(1,325,417)
Advanced Placement Program funds not spent	84.330	(4,207)
Total Schedule of Expenditure of Federal Awards		<u>\$ 81,278,222</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

(Continued)

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 2014-2015 fiscal year, as required by the State Controller's Office. The information in this schedule has been derived from audited information.

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 Expenses

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

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, 2014, 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 Standards and Procedures for Audits of California K-12 Local Educational Agencies (the "Audit Guide") to the state laws and regulations listed below for the year ended June 30, 2014.

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
Attendance Reporting	6	Yes
Teacher Certification and Misassignments	3	Yes
Kindergarten Continuance	3	Yes
Independent Study	23	Yes
Continuation Education	10	Yes
Instructional Time	10	Yes
Instructional Materials General Requirements	8	Yes
Ratio of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	No, see below
Gann Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Juvenile Court Schools	8	No, see below
Local Control Funding Formula Certification	1	Yes
California Clean Energy Jobs Act	3	Yes
After School Education and Safety Program:		
General requirements	4	Yes
After school	5	Yes
Before school	6	No, see below
Education Protection Account Funds	1	Yes
Common Core Implementation Funds	3	Yes
Unduplicated Local Control Funding Formula Pupil Counts	3	Yes
Contemporaneous Records of Attendance, for charter schools	8	Yes
Mode of Instruction, for charter schools	1	Yes
Nonclassroom-Based Instruction/Independent Study, for charter schools	15	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	3	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	4	Yes
Charter School Facility Grant Program	1	No, see below

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 operate a Before School program related to After School Education and Safety Program; therefore, we did not perform any procedures related to the Before School element.

The District's reported ADA for Nonclassroom-Based Instruction/Independent Study for charter schools was below the materiality level that requires testing; therefore, we did not perform testing of Determination of Funding for Nonclassroom-Based Instruction.

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 compliance with state laws and regulations as listed above, of Sacramento City Unified School District. 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 State of California's Standards and Procedures for Audits of California K-12 Local Educational Agencies. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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 2014-002, 2014-003 and 2014-004 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding Unduplicated Local Control Funding Formula Pupil Counts, Attendance Reporting, and Kindergarten Continuance. Compliance with such requirements are necessary, in our opinion, for Sacramento City Unified School District to comply with state laws and regulations.

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 state laws and regulations referred to above for the year ended June 30, 2014. Further, based on our examination, for items not tested, nothing came to our attention to indicate that Sacramento City Unified School District had not complied with the state laws and regulations.

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 Standards and Procedures for Audits of California K-12 Local Educational Agencies*. Accordingly, this report is not suitable for any other purpose.


Crowe Horwath LLP

Sacramento, California
December 11, 2014

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, 2014, 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 December 11, 2014.

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 involving internal control that we communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2014-001.

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 Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control 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 Horwath LLP

Sacramento, California
December 11, 2014

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, 2014.

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, 2014.

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 Horwath LLP

Sacramento, California
December 11, 2014

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 Circular A-133 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, 2014. 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 the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

Opinion on Each Major Federal Program

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 for the year ended June 30, 2014.

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 OMB Circular A-133, 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.

Purpose of this Report

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Crowe Horwath LLP

Sacramento, California
December 11, 2014

Management of Sacramento City Unified School District is responsible for establishing and maintaining an internal control system over compliance with the type 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 type of requirements that could have a direct and material effect on each major federal program. In determining the nature, timing, and extent of our audit procedures for each major federal program, we considered the risk of material misstatement of compliance for each major federal program and the risk of material misstatement of compliance for each major federal program. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or authorized personnel to prevent or detect and correct a misstatement of compliance in a timely manner. A deficiency in internal control over compliance is a deficiency in internal control over compliance if it is a deficiency in internal control over compliance that, if not corrected, could result in a material weakness or significant deficiency in internal control over compliance. A deficiency in internal control over compliance is a deficiency in internal control over compliance if it is a deficiency in internal control over compliance that, if not corrected, could result in a material weakness or significant deficiency in internal control over compliance. A deficiency in internal control over compliance is a deficiency in internal control over compliance if it is a deficiency in internal control over compliance that, if not corrected, could result in a material weakness or significant deficiency in internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this report 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 or significant deficiencies.

FINDINGS AND RECOMMENDATIONS

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our audit of internal control over compliance and the results of that audit based on the requirements of GASB 1340. We do not provide an opinion on the internal control over compliance for any other purpose.

David H. Jones, CPA
 Chief Financial Officer

December 11, 2014
 Sacramento, California

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2014

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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.027A, 84.173, 84.173A	Special Education Cluster
84.367	NCLB: Title II, Part A, Improving Teacher Quality
93.600	Head Start
10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,438,347

Auditee qualified as low-risk auditee? X Yes No

STATE AWARDS

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS

2014-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000)

Criteria

Education Code Section 48930 (and California Department of Education's "Accounting Procedures for Student Organizations Handbook") requires student body organizations to follow the regulations set by the Governing Board of the school district.

Condition

At various school sites selected for testing the following issues were noted:

Rosa Parks K-8:

- There is no evidence of student store inventory counts being performed.
- There is no evidence of student store profit and loss statements being prepared and reviewed.
- Receipts are not issued when funds are turned into the Secretary.
- Collections are not supported by detailed schedules defining the number of items receipted and the unit price per item.
- There is no evidence of district approval of fundraising activities.
- There is no evidence of approval for purchases in the ASB minutes.

Hubert Bancroft Elementary:

- Receipts are not issued when funds are turned into the Secretary.
- Collections are not supported by detailed schedules defining the number of items receipted and the unit price per item.
- As there were no supporting deposit receipts, it could not be determined if deposits were being made on a timely basis.
- There is no evidence of site and district approval of fundraising activities.
- A monthly report of financial transactions of the various club accounts is not reviewed on timely basis.

George Washington Carver High:

- Collections are not supported by detailed schedules defining the number of items receipted and the unit price per item.
- There is no evidence of approval for purchases in the ASB minutes.
- There is no evidence of site and district approval of fundraising activities.

Albert Einstein Middle:

- There is no evidence of student store inventory counts being performed.
- There is no evidence of student store profit and loss statements being prepared and reviewed.
- Daily sales logs for the student store did not tie to the Daily Cash report.
- There is no evidence of approval for purchases in the ASB minutes.
- There is no evidence of site and district approval of fundraising activities.

American Legion High:

- Deposits are not made in a timely manner.
- There is no evidence of approval for purchases in the ASB minutes.
- A monthly report of financial transactions of the various club accounts is not reviewed on timely basis.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

2014-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)

Condition (Continued)

Elder Creek Elementary:

- Receipts are not issued when funds are turned into the Secretary.
- Deposits are not supported by detailed schedules defining the number of items receipted and the unit price per item.
- A monthly report of financial transactions of the various club accounts is not reviewed on timely basis.

Hiram Johnson High:

- Cash receipts are not recorded into a separate log when issued for funds turned into the office.
- The ASB secretary does not maintain a record of receipt books issued to the student clubs for the receipt of cash.
- There is no evidence of site and district approval of fundraising activities.
- There is no evidence of student store inventory counts being performed.
- There is no evidence of student store profit and loss statements being reviewed.

Caroline Wenzel Elementary:

- Receipts are not issued when funds are turned into the Secretary.
- Supporting receipts are not maintained separately for each fundraiser.
- There is no evidence of site and district approval of fundraising activities. Fundraising activities are approved verbally by the Principal.

School of Engineering and Sciences:

- Cash turned in from fundraising are not recorded for individual activities.
- There is no evidence of district approval of fundraising activities.
- There is no evidence of student store inventory counts being performed.
- There is no evidence of student store profit and loss statements being prepared and reviewed.
- There is no evidence of approval for purchases in the ASB minutes.

John F. Kennedy High:

- Receipts are not issued when funds are turned into the Secretary.
- There is no evidence of student store inventory counts being performed.
- There is no evidence of student store profit and loss statements being prepared and reviewed.
- A monthly report of financial transactions of the various club accounts is not prepared and reviewed.
- There is no evidence of site and district approval of fundraising activities.

Sutter Middle:

- There is no evidence of student store inventory counts being reviewed.
- There is no evidence of student store profit and loss statements being prepared and reviewed.

Matsuyama Elementary:

- Receipts are not issued when funds are turned into the Secretary.
- There is no evidence of site and district approval of fundraising activities.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

2014-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)

Condition (Continued)

Arthur A. Benjamin Health Professions High:

- Supporting receipts are not maintained separately for each fundraiser.
- Cash turned in from fundraising are not recorded for individual activities.
- There is no evidence of site and district approval of fundraising activities.
- There is no evidence of student store inventory counts being performed.
- There is no evidence of student store profit and loss statements being prepared and reviewed.
- There is no evidence that student store tally sheets are reconciled to cash collected.
- A monthly report of financial transactions of the various club accounts is not reviewed on timely basis.

John Cabrillo Elementary:

- A monthly report of financial transactions of the various club accounts is not reviewed by the principal.
- Receipts are not recorded when issued by the Secretary.

Effect

There exists a risk that ASB funds could potentially be misappropriated.

Cause

Adequate internal control procedures have not been consistently followed and enforced.

Fiscal Impact

Not determinable.

Recommendation

- Student store inventory counts and profit-loss and monthly activity summaries should be performed regularly and reviewed/approved by the Principal or other designated site personnel.
- Monthly report of financial transaction of the various club accounts should be prepared and reviewed by school site on timely basis.
- Receipts should be issued and signed when funds are deposited into the ASB office.
- Deposits should be supported by detailed schedules defining the number of items receipted and unit price per item.
- Formal approval for fundraising activities by the Student council, Principal, and District should be performed as applicable.
- Supporting receipts should be maintained separately for each fundraiser and should total to the cash collection from each fundraiser.
- Cash turned in from fundraising should be recorded for individual activities.
- Student Store tally sheets should be reconciled to cash collected.
- ASB funds spent should be appropriately approved and documented in the ASB minutes.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION II - FINANCIAL STATEMENT FINDINGS
(Continued)

2014-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)

Corrective Action Plan

The District will work with site administration and staff to implement the recommendations. The District will also continue to provide staff training on student body accounting procedures.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2014-002 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria

Any student who meets the federal income eligibility criteria or is deemed to be categorically eligible for FRPM under the National School Lunch Program (NSLP) will be counted as FRPM-eligible. Except for directly certified and foster students identified through a statewide match, LEAs must submit the appropriate student program (SPRG) records to CALPADS in order for the students to be counted as FRPM-eligible. Authority cited: Section 14502.1, Education Code. Reference: Sections 14502.1, 14503, 2574(b)(3)(C), 44238.02(b)(3)(B), and 41020, Education Code.

Condition

Eight students were improperly included in the Free and Reduced Meal Program, at multiple school sites. The District was unable to provide any documentation that the students were approved in the current year for FRMP.

Effect

The effect of this finding is an extrapolated overstatement of 441 unduplicated pupil counts:

A.M. Winn Waldorf-Inspired

	<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 CalPADS	375	244	8	69	321
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>375</u>	<u>238</u>	<u>8</u>	<u>69</u>	<u>315</u>

Abraham Lincoln 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 CalPADS	464	274	5	148	427
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>464</u>	<u>268</u>	<u>5</u>	<u>148</u>	<u>421</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Alice Birney Waldorf-Inspired

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	558	204	11	18	233
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>558</u>	<u>199</u>	<u>11</u>	<u>18</u>	<u>228</u>

American Legion High (Continuation)

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	326	237	5	60	302
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>326</u>	<u>231</u>	<u>5</u>	<u>-</u>	<u>296</u>

Arthur A. Benjamin Health Professions High

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	264	197	1	32	230
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>264</u>	<u>192</u>	<u>1</u>	<u>32</u>	<u>225</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Bret Harte 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 CalPADS	392	253	15	69	337
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>392</u>	<u>247</u>	<u>15</u>	<u>69</u>	<u>331</u>

C.K. McClatchy High

	<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 CalPADS	2,321	1,182	31	245	1,458
Audit adjustments	-	(25)	-	-	(25)
Adjusted counts	<u>2,321</u>	<u>1,157</u>	<u>31</u>	<u>245</u>	<u>1,433</u>

California Middle

	<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 CalPADS	705	391	2	78	471
Audit adjustments	-	(9)	-	-	(9)
Adjusted counts	<u>705</u>	<u>382</u>	<u>2</u>	<u>78</u>	<u>462</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)

(Continued)

Effect (Continued)

Camellia 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>
As certified on CalPADS	480	254	11	164
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>480</u>	<u>248</u>	<u>11</u>	<u>164</u>
				<u>423</u>

Capital City Independent Study

	<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>
As certified on CalPADS	610	325	41	120
Audit adjustments	-	(7)	-	-
Adjusted counts	<u>610</u>	<u>318</u>	<u>41</u>	<u>120</u>
				<u>479</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>
As certified on CalPADS	357	238	7	37
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>357</u>	<u>232</u>	<u>7</u>	<u>37</u>
				<u>276</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

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>
As certified on CalPADS	350	212	2	121
Audit adjustments	-	(5)	-	-
Adjusted counts	<u>350</u>	<u>207</u>	<u>2</u>	<u>121</u>

Crocker/Riverside 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>
As certified on CalPADS	643	90	2	5
Audit adjustments	-	(2)	-	-
Adjusted counts	<u>643</u>	<u>88</u>	<u>2</u>	<u>5</u>

David Lubin 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>
As certified on CalPADS	560	268	6	52
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>560</u>	<u>262</u>	<u>6</u>	<u>52</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)

(Continued)

Effect (Continued)

Earl Warren Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on				
CalPADS	626	297	15	291
Audit adjustments	-	(7)	-	(7)
Adjusted counts	<u>626</u>	<u>290</u>	<u>15</u>	<u>291</u>

Edward Kemble Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on				
CalPADS	511	225	35	209
Audit adjustments	-	(5)	-	(5)
Adjusted counts	<u>511</u>	<u>220</u>	<u>35</u>	<u>209</u>

Elder Creek Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on				
CalPADS	789	368	17	364
Audit adjustments	-	(8)	-	(8)
Adjusted counts	<u>789</u>	<u>360</u>	<u>17</u>	<u>364</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

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>
As certified on CalPADS	744	343	33	332
Audit adjustments	-	(8)	-	-
Adjusted counts	<u>744</u>	<u>335</u>	<u>33</u>	<u>332</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>
As certified on CalPADS	580	256	33	258
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>580</u>	<u>250</u>	<u>33</u>	<u>258</u>

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>
As certified on CalPADS	422	299	7	91
Audit adjustments	-	(7)	-	-
Adjusted counts	<u>422</u>	<u>292</u>	<u>7</u>	<u>91</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)

(Continued)

Effect (Continued)

Fern Bacon 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>
As certified on CalPADS	743	443	12	244
Audit adjustments	-	(10)	-	-
Adjusted counts	<u>743</u>	<u>433</u>	<u>12</u>	<u>244</u>
				<u>689</u>

Genevieve Didion

	<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>
As certified on CalPADS	637	130	11	16
Audit adjustments	-	(3)	-	-
Adjusted counts	<u>637</u>	<u>127</u>	<u>11</u>	<u>16</u>
				<u>154</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>
As certified on CalPADS	614	390	10	100
Audit adjustments	-	(9)	-	-
Adjusted counts	<u>614</u>	<u>381</u>	<u>10</u>	<u>100</u>
				<u>491</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

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>
As certified on CalPADS	402	230	11	125
Audit adjustments	-	(5)	-	-
Adjusted counts	<u>402</u>	<u>225</u>	<u>11</u>	<u>125</u>

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>
As certified on CalPADS	364	250	-	62
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>364</u>	<u>244</u>	<u>-</u>	<u>62</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>
As certified on CalPADS	525	275	9	31
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>525</u>	<u>269</u>	<u>9</u>	<u>31</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Isador Cohen Elementary

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	302	225	1	42	268
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>302</u>	<u>220</u>	<u>1</u>	<u>42</u>	<u>263</u>

James Marshall Elementary

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	388	238	13	69	320
Audit adjustments	-	(6)	-	-	(6)
Adjusted counts	<u>388</u>	<u>232</u>	<u>13</u>	<u>69</u>	<u>314</u>

John Bidwell Elementary

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	370	216	19	92	327
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>370</u>	<u>211</u>	<u>19</u>	<u>92</u>	<u>322</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

John D. Sloat 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 CalPADS	311	189	10	90	289
Audit adjustments	-	(4)	-	-	(4)
Adjusted counts	<u>311</u>	<u>185</u>	<u>10</u>	<u>90</u>	<u>285</u>

John H. Still

	<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 CalPADS	943	521	40	321	882
Audit adjustments	-	(11)	-	-	(11)
Adjusted counts	<u>943</u>	<u>510</u>	<u>40</u>	<u>321</u>	<u>871</u>

John Morse Therapeutic Center

	<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 CalPADS	50	44	-	2	46
Audit adjustments	-	(1)	-	-	(1)
Adjusted counts	<u>50</u>	<u>43</u>	<u>-</u>	<u>2</u>	<u>45</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

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(Continued)

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)

(Continued)

Effect (Continued)

Kit Carson 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>
As certified on CalPADS	319	217	5	55
Audit adjustments	-	(5)	-	-
Adjusted counts	<u>319</u>	<u>212</u>	<u>5</u>	<u>55</u>
				<u>272</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>
As certified on CalPADS	320	277	-	36
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>320</u>	<u>271</u>	<u>-</u>	<u>36</u>
				<u>307</u>

Leonardo Da Vinci

	<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>
As certified on CalPADS	797	265	11	51
Audit adjustments	-	(6)	-	-
Adjusted counts	<u>797</u>	<u>259</u>	<u>11</u>	<u>51</u>
				<u>321</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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(Continued)
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(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Luther Burbank High

	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 CalPADS	1,696	1,008	67	366	1,441
Audit adjustments	<u>-</u>	<u>(22)</u>	<u>-</u>	<u>-</u>	<u>(22)</u>
Adjusted counts	<u>1,696</u>	<u>986</u>	<u>67</u>	<u>366</u>	<u>1,419</u>

Mark Twain Elementary

	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 CalPADS	427	282	3	120	405
Audit adjustments	<u>-</u>	<u>(6)</u>	<u>-</u>	<u>-</u>	<u>(6)</u>
Adjusted counts	<u>427</u>	<u>276</u>	<u>3</u>	<u>120</u>	<u>399</u>

Martin Luther King Jr.

	Unduplicated pupil count				
	Free & Reduced Meal Program (FRPM)	English Learners (ELAS)	Both FRPM & ELAS	Total	
Enrollment					
As certified on CalPADS	533	348	6	57	411
Audit adjustments	-	(8)	-	-	(8)
Adjusted counts	533	340	6	57	403

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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(Continued)
Year Ended June 30, 2014

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(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Nicholas Elementary

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	652	366	15	241	622
Audit adjustments	-	(8)	-	-	(8)
Adjusted counts	<u>652</u>	<u>358</u>	<u>15</u>	<u>241</u>	<u>614</u>

NPS School Group for Sacramento City Unified

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	262	90	25	20	135
Audit adjustments	-	(2)	-	-	(2)
Adjusted counts	<u>262</u>	<u>88</u>	<u>25</u>	<u>20</u>	<u>133</u>

O.W. Erlewine Elementary

	<u>Enrollment</u>	<u>Free & Reduced Meal Program (FRPM)</u>	<u>Unduplicated pupil count</u>		<u>Total</u>
			<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	
As certified on CalPADS	377	231	4	19	254
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>377</u>	<u>226</u>	<u>4</u>	<u>19</u>	<u>249</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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(Continued)
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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Oak Ridge 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>
As certified on CalPADS	532	311	10	177
Audit adjustments	-	(7)	-	-
Adjusted counts	<u>532</u>	<u>304</u>	<u>10</u>	<u>177</u>

Pacific 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>
As certified on CalPADS	703	332	38	297
Audit adjustments	-	(8)	-	-
Adjusted counts	<u>703</u>	<u>324</u>	<u>38</u>	<u>297</u>

Parkway 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>
As certified on CalPADS	574	330	23	168
Audit adjustments	-	(7)	-	-
Adjusted counts	<u>574</u>	<u>323</u>	<u>23</u>	<u>168</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Peter Burnett Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on CalPADS	720	349	25	668
Audit adjustments	-	(8)	-	(8)
Adjusted counts	<u>720</u>	<u>341</u>	<u>25</u>	<u>660</u>

Phoebe A. Hearst Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on CalPADS	643	134	4	156
Audit adjustments	-	(3)	-	(3)
Adjusted counts	<u>643</u>	<u>131</u>	<u>4</u>	<u>153</u>

Pony Express Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on CalPADS	447	205	11	276
Audit adjustments	-	(5)	-	(5)
Adjusted counts	<u>447</u>	<u>200</u>	<u>11</u>	<u>271</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Rosa Parks 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 CalPADS	813	498	19	245	762
Audit adjustments	-	(11)	-	-	(11)
Adjusted counts	<u>813</u>	<u>487</u>	<u>19</u>	<u>245</u>	<u>751</u>

Rosemont High

	<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 CalPADS	1,347	845	16	116	977
Audit adjustments	-	(18)	-	-	(18)
Adjusted counts	<u>1,347</u>	<u>827</u>	<u>16</u>	<u>116</u>	<u>959</u>

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 CalPADS	22	6	7	1	14
Audit adjustments	-	(1)	-	-	(1)
Adjusted counts	<u>22</u>	<u>5</u>	<u>7</u>	<u>1</u>	<u>13</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

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(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)

(Continued)

Effect (Continued)

Sam Brannan Middle

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
As certified on				
CalPADS	680	436	8	520
Audit adjustments	-	(10)	-	(10)
Adjusted counts	<u>680</u>	<u>426</u>	<u>8</u>	<u>510</u>

Sequoia Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
As certified on				
CalPADS	494	270	6	321
Audit adjustments	-	(6)	-	(6)
Adjusted counts	<u>494</u>	<u>264</u>	<u>6</u>	<u>315</u>

Susan B. Anthony Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced</u>	<u>English</u>		
	<u>Meal Program</u>	<u>Learners</u>	<u>Both FRPM</u>	
	<u>(FRPM)</u>	<u>(ELAS)</u>	<u>& ELAS</u>	<u>Total</u>
As certified on				
CalPADS	289	109	5	281
Audit adjustments	-	(3)	-	(3)
Adjusted counts	<u>289</u>	<u>106</u>	<u>5</u>	<u>278</u>

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2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

Sutter Middle

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on CalPADS	1,115	523	3	65
Audit adjustments	-	(12)	-	(12)
Adjusted counts	<u>1,115</u>	<u>511</u>	<u>3</u>	<u>579</u>

Sutterville Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on CalPADS	597	221	13	58
Audit adjustments	-	(5)	-	(5)
Adjusted counts	<u>597</u>	<u>216</u>	<u>13</u>	<u>287</u>

Tahoe Elementary

	<u>Unduplicated pupil count</u>			
	<u>Free & Reduced Meal Program (FRPM)</u>	<u>English Learners (ELAS)</u>	<u>Both FRPM & ELAS</u>	<u>Total</u>
<u>Enrollment</u>				
As certified on CalPADS	336	230	2	70
Audit adjustments	-	(5)	-	(5)
Adjusted counts	<u>336</u>	<u>225</u>	<u>2</u>	<u>297</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
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(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

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>
As certified on CalPADS	580	199	4	29
Audit adjustments	-	(5)	-	-
Adjusted counts	<u>580</u>	<u>194</u>	<u>4</u>	<u>29</u>
				<u>227</u>

West Campus

	<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>
As certified on CalPADS	861	516	1	12
Audit adjustments	-	(11)	-	-
Adjusted counts	<u>861</u>	<u>505</u>	<u>1</u>	<u>12</u>
				<u>518</u>

Will C. Wood 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>
As certified on CalPADS	699	452	4	210
Audit adjustments	-	(10)	-	-
Adjusted counts	<u>699</u>	<u>442</u>	<u>4</u>	<u>210</u>
				<u>656</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

William Land 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 CalPADS	427	199	18	149	366
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>427</u>	<u>194</u>	<u>18</u>	<u>149</u>	<u>361</u>

Woodbine 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 CalPADS	336	194	12	113	319
Audit adjustments	-	(5)	-	-	(5)
Adjusted counts	<u>336</u>	<u>189</u>	<u>12</u>	<u>113</u>	<u>314</u>

Bowling Green 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 CalPADS	887	360	33	436	829
Audit adjustments	-	(8)	-	-	(8)
Adjusted counts	<u>887</u>	<u>352</u>	<u>33</u>	<u>436</u>	<u>821</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Effect (Continued)

New Technology 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>
As certified on CalPADS	279	172	5	31
Audit adjustments	-	(4)	-	-
Adjusted counts	<u>279</u>	<u>168</u>	<u>5</u>	<u>31</u>
				<u>Total</u>
				208
				(4)
				204

Yav Pem Suab Academy - Preparing for the Future Charter

	<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>
As certified on CalPADS	427	182	11	191
Audit adjustments	-	(4)	-	-
Adjusted counts	<u>427</u>	<u>178</u>	<u>11</u>	<u>191</u>
				<u>Total</u>
				384
				(4)
				380

District-Wide

	<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>
As certified on CalPADS	43,836	23,348	953	8,834
Audit adjustments	-	(441)	-	-
Adjusted counts	<u>43,836</u>	<u>22,907</u>	<u>953</u>	<u>8,834</u>
				<u>Total</u>
				33,135
				(441)
				32,694

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-002 DEFICIENCY – LOCAL CONTROL FUNDING FORMULA- PUPIL COUNT (40000)
(Continued)

Cause

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

Fiscal Impact

The School District Unduplicated Pupil Percentage for Sacramento City Unified School District was originally reported at 75.40% and the revised School District Unduplicated Pupil Percentage should be revised to 74.34%; the fiscal impact is a reduction of LCFF revenues of approximately \$278,000.

Recommendation

The District should ensure that all appropriate documentation is retained and updated for all students receiving Free and Reduced lunches.

Corrective Action Plan

The District agrees with the finding and proper controls are set up for FY 2014-15, so this finding is not repeated. The first year of LCFF implementation was FY 2013-14, and the District claimed the students that qualify under the National School Lunch Program as they will count for Unduplicated Count on the calculation of LCFF. However, after further clarification from the State, the District realized the LCFF rules are different from National School Lunch Program rules. Although students may be considered FRPM-eligible in the first 30 days of a school year based on the prior year's eligibility, students may not be coded as FRPM-eligible based on this 30-day eligibility window for LCFF. FRPM program eligibility records "end" (must be closed) at the end of each year for LCFF.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-003 STATE COMPLIANCE – ATTENDANCE REPORTING (40000)

Criteria

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

Condition

Caleb Greenwood Elementary School - Grades TK/KN-3:

- One student was improperly counted as present for two days.

Albert Einstein Middle School - Grades 7-8:

- One student was improperly counted as present for one day.

John F. Kennedy High School - Grades 9-12:

- One student was improperly counted as present for one day.

George Washington Carver School of Arts & Sciences - Grades 9-12:

- One student was improperly counted as present for one day.

Effect

Caleb Greenwood Elementary School - Grades TK/KN-3:

- The extrapolated effect of the errors is an overstatement of 0.56 ADA.

Albert Einstein Middle School - Grades 7-8:

- The extrapolated effect of the errors is an overstatement of 0.94 ADA.

John F. Kennedy High School - Grades 9-12:

- The extrapolated effect of the errors is an overstatement of 3.38 ADA.

George Washington Carver School of Arts & Sciences - Grades 9-12:

- The extrapolated effect of the errors is an overstatement of 0.32 ADA.

Cause

Controls have not been enforced to ensure adequate attendance reporting at the school site.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
(Continued)
Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS
(Continued)

2014-003 STATE COMPLIANCE – ATTENDANCE REPORTING (40000) (Continued)

Fiscal Impact

District:

The extrapolated ADA impact results in a fiscal impact of approximately \$32,760 for the District.

Charter School:

Not applicable as the extrapolated error is less than 0.50 ADA.

Recommendation

We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded. The District should revise and resubmit the Second Period Report of Attendance, reflecting the disallowance of ADA.

Corrective Action Plan

The District revised and resubmitted the Second Period Report of Attendance, reflecting the disallowance of ADA.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

(Continued)

Year Ended June 30, 2014

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2014-004 DEFICIENCY – KINDERGARTEN CONTINUANCE (40000)

Criteria

Pursuant to Education Code Section 46300(g) in computing the average daily attendance of a school district, there shall be included the attendance of pupils in kindergarten after they have completed one school year in kindergarten or pupils in transitional kindergarten program after they have completed one year in that program if one of the following conditions are met: (A) The school district has on file for each of those pupils an agreement made pursuant to Section 48011, approved in form and content by the department and signed by the pupil's parent or guardian, that the pupil may continue in kindergarten for not more than one additional school year.

Condition

At Nicholas, we noted one student attended Kindergarten from 9/4/12-12/12/12 then he was dis-enrolled. The student re-enrolled in Kindergarten at the school for the 2013-14 school year; however, a continuation form was not signed for him to continue past 180 days. Total disallowed ADA was .09.

At Susan B Anthony, we noted the student continuation form utilized was not approved by CDE. We noted the form did not include the anniversary date or the date to which the student would continue. It was further noted, this school site did not use the approved form for Kindergarten continuance for all students and as such, all ADA generated from students who are attending kindergarten for the second time during the 2013-14 school year is disallowed. Total disallowed ADA was 1.98.

Effect

The combined effect of the errors is an overstatement of 1.98 ADA.

Cause

Adequate control procedures have not been implemented and enforced.

Fiscal Impact

The fiscal impact is 1.98 ADA or \$13,252.

Recommendation

We recommend the school sites prepare the correct form for all students continuing in kindergarten for a second year. The form can be found at the CDE website. Additionally, the District should revise the Period Two Report of Attendance to properly reflect the disallowed ADA.

Corrective Action Plan

Management will ensure that those task with obtaining "Consent to Retain Pupil in Kindergarten" forms are aware of and comply with the control procedures implemented by the District to ensure accurate attendance reporting. Additionally, the District revised and resubmitted the Second Period Report of Attendance, reflecting the disallowance of ADA.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2014

Finding/Recommendation	Current Status	District Explanation If Not Implemented
<p>2013-01</p> <p>Bret Harte Elementary:</p> <ul style="list-style-type: none"> Financial Summaries are not periodically reviewed. <p>Edward Kemble Elementary School:</p> <ul style="list-style-type: none"> No evidence that funds are received and deposited in a timely manner. No evidence of written receipts or documentation of cash receipts. No evidence that deposits are performed on a timely basis. <p>Hollywood Park Elementary School:</p> <ul style="list-style-type: none"> Funds are not dually counted by two independent individuals when funds are initially received. Funds are not received and deposited in a timely manner. Funds are not held in a secure location. Revenue producing activities are not pre-approved by the Principal, District or student body. <p>Joseph Bonnheim Elementary School:</p> <ul style="list-style-type: none"> Financial Summaries are not periodically reviewed. <p>Martin Luther King Jr. Elementary School:</p> <ul style="list-style-type: none"> Funds are not dually counted by two independent individuals when funds are initially received. Revenue producing activities are not pre-approved by the Principal, District or student body. <p>Sequoia Elementary School:</p> <ul style="list-style-type: none"> Financial Summaries are not periodically reviewed. Funds are not dually counted by two independent individuals when funds are initially received. 	Partially implemented.	See current year finding 2014-001.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2014

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2013-01 (Continued)		
Theodore Judah Elementary School:		
<ul style="list-style-type: none"> • Financial Summaries are not periodically reviewed. • Funds are not dually counted by two independent individuals when funds are initially received. 		
Fern Bacon Middle School:		
<ul style="list-style-type: none"> • Funds are not received and deposited in a timely manner. • No periodic inventory count is performed at the student store. • Profit and Loss Statement is not prepared for the student store. • Student store sales are not reconciled to funds received. • Revenue producing activities are not pre-approved by the Principal, District or student body. 		
Kit Carson Middle School:		
<ul style="list-style-type: none"> • Funds are not dually counted by two independent individuals when funds are initially received. • No periodic inventory count is performed at the student store. • No records of sales are maintained for the student store. • Profit and Loss Statement is not prepared for the Student Store. 		
Will C. Wood Middle School:		
<ul style="list-style-type: none"> • Funds are not dually counted by two independent individuals when funds are initially received. • Profit and Loss Statement is not prepared for the student store. • No periodic inventory count is performed at the student store. 		
C.K. McClatchy High School		
<ul style="list-style-type: none"> • Funds are not received and deposited in a timely manner. • Profit and Loss Statement is not prepared for the student store. 		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2014

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2013-01 (Continued)		
<p>Hiram Johnson High School:</p> <ul style="list-style-type: none"> • No periodic inventory count is performed at the student store. • Profit and Loss Statement is not prepared for the student store. • A monthly report of financial transactions of various club accounts is not prepared and reviewed. 		
<p>School of Engineering and Sciences:</p> <ul style="list-style-type: none"> • Receipt books issued to student organizations are not tracked by the ASB coordinator. • Record of receipts issued by student organizations is not kept by ASB coordinator. • Receipts are not issued when cash receipts are turned in to ASB coordinator. • Revenue producing activities are not pre-approved by the Principal, District or student body. • No periodic inventory count is performed at the student store. • Profit and Loss Statement is not prepared for the student store. • Financial Summaries are not periodically reviewed. • Student store sales are not reconciled to funds received. • Student store funds are not counted in dual custody. • Student Body meeting minutes were not recorded and maintained. 		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2014

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2013-01 (Continued)		
<p>Rosemont High School:</p> <ul style="list-style-type: none"> • Funds are not received, deposited or recorded in a timely manner. • Expenditures are not approved by the student council and proper personnel. • No periodic inventory count is performed at the student store. • Student store sales are not reconciled to funds received. • Profit and Loss Statement is not prepared for the student store. • ASB bank account reconciliations are not prepared and reviewed in a timely manner. • Revenue producing activities are not pre-approved by the Principal, District or student body. 		
<ul style="list-style-type: none"> • Receipt books issued to student organizations and receipts issued by student organizations should be tracked by the ASB coordinator. • Total receipts turned into the office should be supported by detailed schedules defining the number of items receipted and the unit price per item. • Receipts should be issued when funds are turned into the ASB coordinator. • Funds received should be dually counted by two independent individuals when initially received. • Funds should be received by the ASB coordinator and deposited in a timely manner. • Funds should be held in a secure location. • Student body meeting minutes should be recorded and maintained. • Approval of expenditures should be documented in the student body meeting minutes. 		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
(Continued)
Year Ended June 30, 2014

Finding/Recommendation	Current Status	District Explanation If Not Implemented
2013-01 (Continued)		
<ul style="list-style-type: none"> • Revenue producing activities should be pre-approved by the Principal, District or student body. • Student store funds received should be counted in dual custody and reconciled to sales. • Periodic inventories should be completed for the student store and evidence of this inventory should be maintained. • Monthly financial statements, including the student store profit and loss, should be prepared in a timely manner and reviewed by someone independent of the preparer. They should also be provided to the student clubs for review. • ASB bank account reconciliations should be performed in a timely manner. 		
2013-02	Not implemented.	See current year finding 2014-004.
<p>For one Kindergarten pupil who was retained for a second year of kindergarten, the "Consent to Retain Pupil in Kindergarten" form was not completed.</p>		
<p>We recommend the District ensure "Consent to Retain Pupil in Kindergarten" forms are completed for each student enrolling in a second school year of kindergarten.</p>		
2013-03	Implemented.	
<p>One day of apportionment was claimed before the teacher signed the student contract.</p>		
<p>We recommend that the school site verify all master agreements to ensure all required criteria including signatures are include on agreements prior to student earning apportionment.</p>		

Board of Education
Sacramento City Unified School District
Sacramento, California

Professional standards require that we communicate certain matters to keep you adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We communicate such matters in this report.

AUDITOR'S RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

Our responsibility is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The audit of the financial statements does not relieve you of your responsibilities and does not relieve management of their responsibilities. Refer to our engagement letter with the District for further information on the responsibilities of management and of Crowe Horwath LLP.

AUDITOR'S RESPONSIBILITY UNDER GOVERNMENT AUDITING STANDARDS

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's 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 or disclosures. 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.

PLANNED SCOPE AND TIMING OF THE AUDIT

We are to communicate an overview of the planned scope and timing of the audit. Accordingly, the following matters will be discussed during our meeting with you.

- How we addressed the significant risks of material misstatement, whether due to fraud or error.
- Our approach to internal control relevant to the audit.
- The concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts.
- Where the entity has an internal audit function, the extent to which the auditor used the work of internal audit, and how the external and internal auditors best work together.

- Your views and knowledge about matters you consider warrant our attention during the audit, as well as your views on:
 - The allocation of responsibilities between you and management.
 - The entity's objectives and strategies, and the related business risks that may result in material misstatements.
 - Significant communications with regulators.
 - Other matters you believe are relevant to the audit of the financial statements.

SIGNIFICANT ACCOUNTING POLICIES AND MANAGEMENT JUDGMENTS AND ACCOUNTING ESTIMATES

Significant Accounting Policies: The Board of Education should be informed of the initial selection of and changes in significant accounting policies or their application. Also, the Board of Education should be aware of methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas where there is a lack of authoritative consensus. We believe management has the primary responsibility to inform the Board of Education about such matters. To assist the Board of Education in its oversight role, we also provide the following.

Accounting Standard	Impact of Adoption
GASB No. 66, Technical Corrections – 2013, an amendment of GASB Statements No. 10 and No. 61. The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 64, Fund Balance Reporting and Governmental Fund Type Definitions, and No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre- November 30, 1989 FASB and AICPA Pronouncements.	Adoption of this GASB did not have a material impact on the District's financial position or results of operations.
GASB No. 67- Financial Reporting for Pension Plans. This Statement replaces the requirements of Statement No. 25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans and Statement No. 50 as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. The Statement builds upon the existing framework for financial reports of defined benefit pension plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position.	Adoption of this GASB did not have a material impact on the District's financial position or results of operations.
Significant Unusual Transactions.	No such matters noted.
Significant Accounting Policies in Controversial or Emerging Areas.	No such matters noted.

Management Judgments and Accounting Estimates: Further, accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are based upon knowledge and experience about past and current events and assumptions about future events. Certain estimates are particularly sensitive because of their significance and because of the possibility that future events affecting them may differ markedly from management's current judgments and may be subject to significant change in the near term.

The following describes the significant accounting estimates reflected in the District's year end financial statements, the process used by management in formulating these particularly sensitive accounting estimates and the primary basis for our conclusions regarding the reasonableness of those estimates.

Significant Accounting Estimate	Process Used by Management	Basis for Our Conclusions
Local Control Funding Formula	Management calculates a LCFF Target and LCFF Floor to determine their funding amount. The LCFF Target is calculated using a Base Grant Funding, Supplemental Grant Funding, Concentration Grant Funding, and Add-On Funding. The LCFF Floor is calculated using a Floor Entitlement, Current Year Gap Funding, Economic Recovery Target, and Additional LCFF State Aid to Meet the Minimum. The LCFF calculation also assumes a cost-of-living adjustment.	We tested the propriety of information underlying management's estimates.
Useful Lives of Fixed Assets	Management has determined the economic useful lives of fixed assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District.	We tested the propriety of information underlying management's estimates.

AUDITOR'S JUDGMENTS ABOUT QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

We are to discuss with you our comments about the following matters related to the District's accounting policies and financial statement disclosures. Accordingly, these matters will be discussed during our meeting with you.

- The appropriateness of the accounting policies to the particular circumstances of the entity, considering the need to balance the cost of providing information with the likely benefit to users of the entity's financial statements.
- The overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- The effect of the timing of transactions in relation to the period in which they are recorded.
- The potential effect on the financial statements of significant risks and exposures, and uncertainties that are disclosed in the financial statements.
- The extent to which the financial statements are affected by unusual transactions including nonrecurring amounts recognized during the period, and the extent to which such transactions are separately disclosed in the financial statements.
- The issues involved, and related judgments made, in formulating particularly sensitive financial statement disclosures.

- The factors affecting asset and liability carrying values, including the entity's basis for determining useful lives assigned to tangible and intangible assets.
- The selective correction of misstatements, for example, correcting misstatements with the effect of increasing reported earnings, but not those that have the effect of decreasing reported earnings.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Corrected Misstatements: We are to inform you of material corrected misstatements that were brought to the attention of management as a result of our audit procedures.

There were no such misstatements.

Uncorrected Misstatements: We are to inform you of uncorrected misstatements that were aggregated by us during the current engagement and pertaining to the latest and prior period(s) presented that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. For your consideration, we have distinguished misstatements between known misstatements and likely misstatements.

There were no such misstatements.

OTHER COMMUNICATIONS

Communication Item	Results
Other Information In Documents Containing Audited Financial Statements Information may be prepared by management that accompanies the financial statements. To assist your consideration of this information, you should know that we are required by audit standards to read such information and consider whether such information, or the manner of its presentation, is materially inconsistent with information in the financial statements. If we consider the information materially inconsistent based on this reading, we are to seek a resolution of the matter.	We understand that management has not prepared such information to accompany the audited financial statements.
Significant Difficulties Encountered During the Audit We are to inform you of any significant difficulties encountered in dealing with management related to the performance of the audit.	There were no significant difficulties encountered in dealing with management related to the performance of the audit.
Disagreements With Management We are to discuss with you any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the District's financial statements or the auditor's report.	During our audit, there were no such disagreements with management.

Communication Item	Results
Consultations With Other Accountants If management consulted with other accountants about auditing and accounting matters, we are to inform you of such consultation, if we are aware of it, and provide our views on the significant matters that were the subject of such consultation.	We are not aware of any instances where management consulted with other accountants about auditing or accounting matters since no other accountants contacted us, which they are required to do by Statement on Auditing Standards No. 50, before they provide written or oral advice.
Representations The Auditor Is Requesting From Management We are to provide you with a copy of management's requested written representations to us.	We direct your attention to a copy of the letter of management's representation to us provided separately.
Significant Issues Discussed, or Subject to Correspondence, With Management We are to communicate to you any significant issues that were discussed or were the subject of correspondence with management.	There were no such significant issues discussed, or subject to correspondence, with management.
Significant Related Party Findings and Issues We are to communicate to you significant findings and issues arising during the audit in connection with the District's related parties.	There were no such findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.
Other Findings or Issues We Find Relevant or Significant We are to communicate to you other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to you regarding your oversight of the financial reporting process.	There were no such other findings or issues that are, in our judgment, significant and relevant to you regarding your oversight of the financial reporting process.

We are pleased to serve your District as its independent auditors and look forward to our continued relationship. We provide the above information to assist you in performing your oversight responsibilities, and would be pleased to discuss this letter or any matters further, should you desire. This letter is intended solely for the information and use of the Board of Education and, if appropriate, management, and is not intended to be and should not be used by anyone other than these specified parties.


 Crowe Horwath LLP

Sacramento, California
 December 11, 2014



OFFICE OF THE SUPERINTENDENT

5735 47th Avenue • Sacramento, CA 95824

(916) 643-9000 • FAX (916) 399-2058

José L. Banda, Superintendent

December 11, 2014

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Crowe Horwath LLP
400 Capital Mall, Suite 1400
Sacramento, California 95814

Ladies and Gentlemen:

We are providing this letter in connection with your audit of the financial statements of Sacramento City Unified School District as of June 30, 2014 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements 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 and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than \$1,900,000 for the governmental activities, \$850,000 for the General Fund, \$300,000 for the Building fund, \$100,000 Bond Interest and Redemption Fund and \$275,000 for the aggregate remaining fund information collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated February 12, 2014 for the preparation and fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States, and we believe the financial statements are fairly presented and include all properly classified funds and other financial information of the primary government to be included in the financial reporting entity.
2. We are responsible for designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
4. We have made provided you --

- a. Access to all financial records, documentation and other information that is relevant to the preparation and fair presentation of the financial statements.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Audit or relevant monitoring reports, if any, received from funding sources.
 - f. Results of the assessment of risk that the financial statements may be materially misstated as a result of fraud.
5. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
 6. There are no transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditure of federal awards.
 7. We have no plans or intentions that might materially affect the carrying value or classification of assets, deferred outflows, liabilities, and deferred inflows.
 8. We have identified all accounting estimates that materially affect recorded amounts and disclosures in the financial statements, and the key factors and significant assumptions underlying those estimates. We believe the estimates are reasonable in the circumstances.

These estimates include:

- a. Local Control Funding Formula recorded revenue and association receivable.
 - b. Useful life of capital assets.
9. Adequate consideration and provision has been made, when necessary, for any material losses likely to be sustained from:
 - a. Sales commitments.
 - b. Sale of inventory, including excess or obsolete inventories on hand.
 - c. Purchase commitments for inventory quantities in excess of normal requirements or at a price in excess of market.
 - d. Impairment of long-lived assets when the carrying amount may not be recoverable.
 - e. Collection of receivables.
 - f. Environmental remediation liabilities.
10. Except as disclosed in the financial statements, or directly to you, there are or have been no material:
 - a. Arrangements, either written or oral, with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
 - b. Oral or written guarantees under which the entity is contingently liable.
 - c. Other financial instruments with significant "off-balance-sheet" risk of accounting loss to which the entity is a party.
 - d. Concentrations that make the entity vulnerable to the risk of a severe impact within one year from the balance sheet date (including, for example, individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor

or materials, licenses or other rights, operating areas or markets).

- e. Significant accounting estimates that are susceptible to changing materially as a result of an event or change in conditions that is reasonably possible of occurrence within one year from the balance sheet date.
 - f. Liens, encumbrances or other title impairments, such as pledges as collateral, on entity assets at the balance sheet date.
 - g. Restrictions under borrowing agreements.
 - h. Unrecorded transactions.
 - i. Significant events that have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - j. Declines in market value of investments that are not temporary.
11. We have disclosed to you all known actual or possible litigation, claims and assessments whose effects should be considered by management when preparing the financial statements. These matters have been accounted for and disclosed in conformity with accounting principles generally accepted in the United States and GASB 62.
12. Related parties and all related party relationships and transactions, and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees, have been disclosed to you, and have been appropriately accounted for and disclosed in the financial statements in accordance with the requirements of accounting principles generally accepted in the United States.
13. Except as disclosed to you, we have no knowledge of any fraud or suspected fraud affecting the entity involving:
- a. Management, whether material or not.
 - b. Employees who have significant roles in internal control, whether material or not.
 - c. Others when the fraud could have a material effect on the financial statements.
14. Except as disclosed to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements received in communications from employees, former employees, analysts, regulators, or others.
15. Except as disclosed to you, there have been no:
- a. Instances of non-compliance or suspected non-compliance with budget ordinances, laws or regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered when preparing the financial statements.
 - b. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
 - c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
 - d. Reservations or designations of fund equity that were not properly authorized and approved.
16. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We are responsible for the presentation of the supplementary information in accordance with the applicable criteria and believe the supplementary information, including its form

and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement and presentation of the supplementary information have been identified and disclosed to you. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

18. We are responsible for the required supplementary information, including that such information is measured and presented in accordance with prescribed guidelines. The methods of measurement or presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information have been disclosed to you.
19. We understand that during the course of your audit, you have relied on work performed by the following specialists. We confirm that we have no relationships with those specialists that may bear on their objectivity, such as the ability through employment, ownership, contractual right, family relationship or otherwise to directly or indirectly control or significantly influence the specialist.
 - Aon Actuarial Services
 - Bickmore Risk Services
20. We agree with the findings of specialists in evaluating the Workers' Compensation claims liability and Other postemployment benefits liability, respectively, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of matters that have had an effect on the independence or objectivity of the specialists.
21. During the course of your audit, we have provided to you physical or electronic copies of various original documents. We understand that you are relying on such copies as audit evidence in your audit and represent that copies provided are an accurate and completed representation of the original documentation and that the copies have not been modified from their original version.
22. The financial statements include all component units that meet the criteria of financial accountability or which are otherwise considered misleading to exclude, the classification of these component units as discretely presented or blended is appropriate, and the relationships and criteria for inclusion are properly disclosed.
23. The financial statements include all joint ventures with an equity interests and properly disclose these joint ventures and other related organizations.
24. The financial statements properly classify all funds and activities.
25. All funds that meet the quantitative criteria in GASB Statements Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to the financial statement users.
26. Net position components (net investment in capital assets, restricted, and unrestricted) are properly classified and fund balance types (including minimum fund balance policies and/or stabilization agreements, if applicable) are properly presented and disclosed pursuant to GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
27. Expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
28. Revenues are properly classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to

permanent fund principal.

29. Interfund, internal, and intra-entity activity and balances have been properly classified and reported.
30. Special and extraordinary items are properly classified and reported.
31. Deposits and investment securities are properly classified in category of custodial credit risk.
32. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
33. All suggested adjusting journal entries, as discussed and approved, will be recorded in the accounting records.
34. With respect to the audit in accordance with *Government Auditing Standards*:
 - a. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the Entity.
 - b. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of laws and regulations that have a material effect on the determination of financial statement amounts, and that warrant the attention of those charged with governance.
 - c. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
 - d. We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements.
 - e. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, and contracts, or abuse that the auditor reports.
 - f. We have a process to track the status of audit findings and recommendations.
 - g. If applicable, we have identified for you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
 - h. We have provided views on the reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
 - i. We acknowledge our responsibilities related to the non-audit services such as, assistance with preparing financial statements and assistance with the Schedule of Expenditure of Federal Awards were performed by you as follows:
 - we assume all management responsibilities for these services;
 - we oversaw these services by designating an individual within senior management who possessed suitable skill, knowledge, or experience;
 - we have evaluated the adequacy and results of the services performed;
 - j. We accept responsibility for the results of these services.
35. With respect to the requirements of the Office of Management and Budget Circular A-133 related to federal awards:
 - a. We are responsible for complying, and have complied, with the requirements of Circular A-133.
 - b. We are responsible for the presentation of the Schedule of Expenditures of Federal Awards (SEFA) in accordance with OMB Circular A-133 and believe the SEFA, including its form and content, is fairly presented in accordance with these criteria. The methods of measurement and presentation have not changed from those used in the prior period. All significant assumptions or interpretations underlying the measurement

and presentation of the SEFA have been identified and disclosed to you. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

- c. We are responsible for understanding complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
- d. We are responsible for establishing and maintaining effective internal control over compliance for federal programs that provides reasonable assurance that the organization is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.
- e. We have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- f. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondences that have taken place with federal agencies or pass-through entities and are related to federal programs.
- g. We have complied, in all material respects, with the direct and material compliance requirements of federal award programs, except as disclosed to you.
- h. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material requirements of federal awards.
- i. We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- j. If applicable, we have provided our interpretations of any compliance requirements that are subject to varying interpretations.
- k. If applicable, we have disclosed communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. If applicable, we have disclosed the findings received and the related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including the findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- m. We are responsible for taking corrective action on audit findings reported in connection with the compliance audit.
- n. We have provided all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- o. If applicable, we have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- p. We have disclosed any known noncompliance occurring subsequent to the period for which compliance is audited.
- q. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to deficiencies, significant deficiencies, and material weaknesses have occurred subsequent to the date as of which compliance is audited.
- r. We have complied with reporting requirements in connection with federal awards, and information presented in federal financial reports and claims for advances and reimbursements is supported by the accounting records from which the financial statements prepared.

- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
 - t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
 - u. We have accurately completed the appropriate sections of the data collection form, or have reviewed those sections as prepared by you.
 - v. If applicable, we have disclosed all contracts or other agreements with the service organizations.
 - w. If applicable, we have disclosed to you all communications from the service organization relating to noncompliance at the service organization.
 - x. Costs charged to federal awards are in accordance with applicable cost principles.
36. We understand that you have assisted us with the preparation of our financial statements and footnotes and we have reviewed and approved the financial statements and footnotes and take full responsibility for them.

Sacramento City Unified School District



Gerardo Castillo, CPA
Interim Chief Business Officer



Amari Watkins, CPA, Inactive
Director, Accounting Services



Michael Smith
Interim Director, Fiscal Services



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 11.1

Meeting Date: December 18, 2014

Subject: Business and Financial Information

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale:

- Purchase Order Board Report for the Period of October 15, 2014 through November 14, 2014

Financial Considerations: Reflects standard business information.

Documents Attached:

1. Purchase Order Board Report for the Period of October 15, 2014 through November 14, 2014

Estimated Time: N/A

Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer

Approved by: José L. Banda, Superintendent

Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B15-00627	RISO PRODUCTS OF SACRAMENTO	2014-2015 Riso Lease	GEO WASHINGTON CARVER	09	2,500.00
B15-00628	RALEY'S	BABY FOOD FOR HIRAM JOHNSON CHILDCARE	NUTRITION SERVICES DEPARTMENT	13	500.00
B15-00629	ATHLETIC SUPPLY OF CALIFORNIA	ATHLETIC UNIFORMS	C. K. McCLATCHY HIGH SCHOOL	01	15,000.00
B15-00630	TRINIS SHERLEY	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	4,000.00
B15-00631	DEANNA GREEN	FEDERAL PROPORTIONMENT 2014-2015	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
B15-00632	FERRIS APPLIANCE	MAINT & REPAIRS ON APPLIANCES - CHILD DEV SITES	CHILD DEVELOPMENT PROGRAMS	12	400.00
B15-00633	FEDEX	FEDERAL EXPRESS SERVICES	INFORMATION SERVICES	01	500.00
B15-00634	CHAD SUTHERLAND	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	4,250.00
B15-00635	DANNY SILVA	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	1,300.00
B15-00636	ROZITA WILKERSON	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	1,500.00
B15-00637	REGINA MONNAT	FEDERAL PROPORTIONMENT 2014-2015	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
B15-00638	SACRAMENTO REGIONAL TRANSIT DISTRICT FARE PREPAYMENT DEPT	2014-15 RT BUS PASSES FOR PI CHOICE STUDENTS	CONSOLIDATED PROGRAMS	01	20,000.00
B15-00639	CURRICULUM ASSOCIATES LLC	2014-15 SCUSD SES PROGRAM	CONSOLIDATED PROGRAMS	01	4,490.00
B15-00640	AMERICA'S TIRE STORE	MATERIALS AS NEEDED FOR MAINTENANCE-TIRES	FACILITIES MAINTENANCE	01	3,000.00
B15-00641	ALL WEST COACHLINES INC	TRANSPORTATION FOR MATHLETES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,210.88
B15-00642	LISA LINDSEY GARY LINDSEY	FEDERAL PROPORTIONMENT 2014-2015	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
B15-00643	GUILLERMINA REYNOSO	FEDERAL PROPORTIONMENT 2014-2015	SPECIAL EDUCATION DEPARTMENT	01	1,406.00
CHB15-00373	U S BANK/SCUSD	OFFICE DEPOT SUPPLIES 14-15	NEW JOSEPH BONNHEIM	09	6,000.00
CHB15-00374	RAY MORGAN/SCUSD	SERNA: COPIER USAGE 14-15 SCHOOL YEAR	PARENT ENGAGEMENT	01	400.00
CHB15-00375	RAY MORGAN/SCUSD	CANON COPIER RENTAL NOT TO EXCEED \$4300.00	NEW TECH	09	4,300.00
CHB15-00376	U S BANK/SCUSD	CANCY MCARN CAL CARD RECONCILE 2014-2015	HUMAN RESOURCE SERVICES	01	7,000.00
CHB15-00377	U S BANK/SCUSD	CLASSROOM SUPPLIES	CESAR CHAVEZ INTERMEDIATE	01	3,000.00

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

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

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CHB15-00378	U S BANK/SCUSD	OCTOBER 2014 CAL CARD CHARGES	CONSOLIDATED PROGRAMS	01	4,418.56
CS15-00127	KAREN ITO	NUTRITION CONSULTING - KAREN ITO	CHILD DEVELOPMENT PROGRAMS	12	19,594.00
CS15-00128	NEW TECHNOLOGY NETWORK LLC ATT N: LISA NIENABER	NEW TECH NETWORK/NEW TECH HIGH SCHOOL	ACADEMIC ACHIEVEMENT	01	14,000.00
CS15-00129	COSTUME SPECIALISTS INC.	SR FAIR COSTUME 2/28/15	CHILD DEVELOPMENT PROGRAMS	12	200.00
CS15-00130	HOT BISCUITS MUSIC	KINDER THROUGH 2ND MUSIC PROGRAM	HOLLYWOOD PARK ELEMENTARY	01	750.00
CS15-00131	THE CYPHER HIP HOP WORKSHOPS	SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	44,000.00
CS15-00132	FRIENDS OF THE ARTS COMMISSION	Friends of the Arts Commission MOU	ACADEMIC OFFICE	01	25,000.00
CS15-00133	NEW HOPE COMMUNITY DEVELOPMENT CORPORATION	BEFORE/AFTER SCHOOL PROGRAM- ASES AND 21CENTURY	YOUTH DEVELOPMENT	01	128,106.00
CS15-00134	BOYS & GIRLS CLUB OF SACRAMENTO	BEFORE/AFTER SCHOOL- ASES & 21st CENTURY	YOUTH DEVELOPMENT	01	476,384.21
CS15-00135	CENTER FOR FATHERS & FAMILIES	AFTER SCHOOL PROGRAM: ASES AND 21CENTURY	YOUTH DEVELOPMENT	01	362,350.00
CS15-00136	TARGET EXCELLENCE PROGRAM	AFTER SCHOOL PROGRAM- ASES & 21 CENTURY	YOUTH DEVELOPMENT	01	682,802.50
CS15-00137	ROBERTS FAMILY DEVELOPMENT CTR	AFTER SCHOOL-21ST CENTURY	YOUTH DEVELOPMENT	01	152,248.75
CS15-00138	CITY OF SACRAMENTO START	BEFORE/AFTER SCHOOL PROGRAM-ases, 21st CENT	YOUTH DEVELOPMENT	01	2,488,370.03
CS15-00139	CITY OF SACRAMENTO	AFTER SCHOOL PASSAGES PROGRAM	YOUTH DEVELOPMENT	01	105,000.00
CS15-00140	HMC ARCHITECTS	0269-404 PACIFIC ES FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	54,000.00
CS15-00141	BEVERLY J. JUAN	SPEECH/OT/PT REVIEW	SPECIAL EDUCATION DEPARTMENT	01	5,500.00
CS15-00142	MERCY EDUCATION RESOURCE CTR	ST. MARY'S SCHOOL 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	3,581.80
CS15-00143	MERCY EDUCATION RESOURCE CTR	SACRED HEART SCHOOL 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	716.36
CS15-00144	MERCY EDUCATION RESOURCE CTR	CRISTO REY HS 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	20,000.00
CS15-00145	MERCY EDUCATION RESOURCE CTR	ST. PATRICK ACADEMY 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	21,311.71
CS15-00146	MERCY EDUCATION RESOURCE CTR	CHRISTIAN BROTHERS HS 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	5,000.00
CS15-00147	COMMITTEE FOR CHILDREN	OUTREACH WORKSHOP CONSULTING/SEL	OFFICE OF INNOVATION	01	1,500.00

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS15-00148	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SCOE INSTRUCT COACH/SUPP & COMMON CORE TRNG	MARK TWAIN ELEMENTARY SCHOOL	01	19,000.00
CS15-00149	CITY OF SACRAMENTO REVENUE DIVISION	SUMMER PROGRAMMING	YOUTH DEVELOPMENT	01	50,750.00
CS15-00150	SACRAMENTO CHINESE COMMUNITY	AFTER SCHOOL PROGRAM: ASES,ASSETS, 21C	AFTER SCHOOL SERVICES	01	2,673,903.65
CS15-00151	CITY YEAR, INC.	WHOLE SCHOOL WHOLE CHILD MODEL PROGRAM	FAMILY/COMMUNITY ENGAGEMENT	01	500,000.00
CS15-00152	CHRISTINA KEEFE	INDEPENDENT STUDENT EVALUATION	SPECIAL EDUCATION DEPARTMENT	01	4,000.00
CS15-00153	NATIONAL ANALYTICAL LAB INC	0024-401 ASBESTOS/LEAD BLDG INSPECT-BG(OH) ROOF	FACILITIES SUPPORT SERVICES	21	498.00
CS15-00155	MERCY EDUCATION RESOURCE CTR	ST. FRANCIS HS 2014-15 TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	1,790.90
CS15-00156	MERCY EDUCATION RESOURCE CTR	AL ARQAM ISLAMIC 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	1,253.63
CS15-00157	MERCY EDUCATION RESOURCE CTR	ST. CHARLES BORROMEO 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	1,969.99
CS15-00158	MERCY EDUCATION RESOURCE CTR	ST. JOHN VIANNEY 2014-15 NPS TITLE I PROGRAM	CONSOLIDATED PROGRAMS	01	1,253.63
CS15-00159	CURRICULUM ASSOCIATES LLC	SCUSD SES PROGRAM SOFTWARE/TRAINING	CONSOLIDATED PROGRAMS	01	60,484.00
CS15-00160	JASON KNIGHTON DBA CONDITIONS FOR LEARNING	CONDITIONS FOR LEARNING (ON SITE TRAINING/SUPPORT)	H.W. HARKNESS ELEMENTARY	01	7,000.00
CS15-00161	SACRAMENTO CITY COLLEGE THEATR E ART	PENNYWHISTLE PERFORMANCE: E. CREEK 10/28	INTEGRATED COMMUNITY SERVICES	01	125.00
CS15-00162	JULIE WEBB	WRITING COACH - 14-15 SCHOOL YEAR	BOWLING GREEN ELEMENTARY	09	40,000.00
CS15-00163	ENVISION EDUCATION	ENVISION- ENVISION LEARNING PARTNERS (ELP)	ACADEMIC ACHIEVEMENT	01	25,000.00
CS15-00164	HMC ARCHITECTS	700-0111/JOHN MORSE - ARCHITECTURAL AGREEMENT	FACILITIES SUPPORT SERVICES	21	10,075.73
CS15-00165	EASTERN WAYS MARTIAL ARTS INC.	LUNAR NEW YEAR PARADE PERFORMANCE-2/2015	CAMELLIA BASIC ELEMENTARY	01	650.00
CS15-00166	THE CENTER FOR EFFECTIVE LEARN ING	CENTER FOR EFFECTIVE LEARNING	BG CHACON ACADEMY	09	1,500.00
CS15-00167	JONATHAN DUECK	PROF DEVL P TRNGS - CONSULTANT, JONATHAN DUECK	CHILD DEVELOPMENT PROGRAMS	12	12,150.00
CS15-00168	RIVERSIDE PUBLISHING CO INC	DATA DIRECTOR/DATA & ASSESSMENT SYSTEM	RESEARCH & EVALUATION SERVICES	01	62,183.25
CS15-00169	UNIVERSITY OF CALIFORNIA DAVIS	A3WP TRAINING	OAK RIDGE ELEMENTARY SCHOOL	01	2,400.00

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS15-00170	UNIVERSITY OF CALIFORNIA DAVIS	A3WP TRAINING	OAK RIDGE ELEMENTARY SCHOOL	01	19,200.00
CS15-00171	HMC ARCHITECTS	0640-404/BRET HARTE CC FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	11,348.00
CS15-00172	HMC ARCHITECTS	0040-404/CLAYTON B. WIRE FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	41,733.00
CS15-00173	HMC ARCHITECTS	00988-404/EDWARD KELLEY PS FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	4,833.00
CS15-00174	HMC ARCHITECTS	0122-404/FRUITRIDGE ES FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	76,935.00
CS15-00175	HMC ARCHITECTS	0163-404/JOHN CABRILLO ES FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	22,429.00
CS15-00176	HMC ARCHITECTS	0138-404/MLK JR. FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	49	36,771.00
CS15-00177	HMC ARCHITECTS	0282-404/PHOEBE HEARST ES FIRE ALARM REPLACEMENT	FACILITIES SUPPORT SERVICES	21	40,316.00
CS15-00178	BUSWEST	TRANSPORTAION CONSULTANTS - BUS WEST	TRANSPORTATION SERVICES	01	43,200.00
CS15-00179	KATE JANZEN	Waldorf Consultant - Music	GEO WASHINGTON CARVER	09	14,000.00
CS15-00180	UNIVERSITY UNION, CSUS	HALL RENTAL FEE FOR SELF ADVOCACY CONFERENCE	SPECIAL EDUCATION DEPARTMENT	01	2,800.00
CS15-00181	SCHOOL INNOVATIONS & ADVOCACY	SIA PROGRAM ADVISORY AND COMPLIANCE SA	ADMINISTRATIVE SERVICES	01	53,550.00
CS15-00182	SQUARE TREE SOFTWARE INC	SOFTWARE AND TRAINING	ENROLLMENT CENTER	01	30,375.00
CS15-00183	WEST ED	ELA/ELD Framework SA	MULTILINGUAL EDUCATION DEPT.	01	15,000.00
J15-00113	OFFICE DEPOT/EASTMAN ACCT. #89 574939	school materials and supplies	JOHN H. STILL - K-8	01	3,875.31
J15-00114	OFFICE DEPOT/EASTMAN ACCT. #89 574939	office supplies	JOHN H. STILL - K-8	01	159.83
J15-00115	CLEAN SOURCE INC	HEALTH SUPPLIES PRE-K (LOWREY)	SPECIAL EDUCATION DEPARTMENT	01	116.05
J15-00116	GRAINGER INC ACCOUNT #80927635 5	CUSTODIAL SUPPLIES; SAVED \$64.16	NEW SKILLS & BUSINESS ED. CTR	11	312.12
J15-00117	RISO PRODUCTS OF SACRAMENTO	Master rolls for Riso machine	JOHN H. STILL - K-8	01	238.70
J15-00118	RISO PRODUCTS OF SACRAMENTO	CLASSROOM SUPPLIES/MATERIALS	JOHN H. STILL - K-8	01	412.30
J15-00119	OFFICE DEPOT/EASTMAN ACCT. #89 574939	LIBRARY PRINTER	GOLDEN EMPIRE ELEMENTARY	01	206.14
J15-00120	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	CAMELLIA BASIC ELEMENTARY	01	1,015.56
J15-00121	OFFICE DEPOT/EASTMAN ACCT. #89 574939	school supplies	JOHN H. STILL - K-8	01	270.52

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
J15-00122	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	STUDENT SUPPLIES	DAVID LUBIN ELEMENTARY SCHOOL	01	59.89
J15-00123	OFFICE DEPOT/EASTMAN ACCT. #89 574939	STUDENT SUPPLIES	DAVID LUBIN ELEMENTARY SCHOOL	01	87.72
J15-00124	OFFICE DEPOT/EASTMAN ACCT. #89 574939	PRINTER CARTRIDGE	SAM BRANNAN MIDDLE SCHOOL	01	2,067.61
J15-00125	OFFICE DEPOT/EASTMAN ACCT. #89 574939	COMPUTER MOUSE - REPLACEMENT	WILLIAM LAND ELEMENTARY	01	48.79
J15-00126	RISO PRODUCTS OF SACRAMENTO	Riso Ink and one box master	AMERICAN LEGION HIGH SCHOOL	01	338.52
J15-00127	RISO PRODUCTS OF SACRAMENTO	SCHOOL SUPPLIES	WILL C. WOOD MIDDLE SCHOOL	01	232.19
J15-00128	RISO PRODUCTS OF SACRAMENTO	RISE Ink and Masters	ALICE BIRNEY WALDORF	01	116.10
J15-00129	RISO PRODUCTS OF SACRAMENTO	riso-INK	MARK TWAIN ELEMENTARY SCHOOL	01	130.20
J15-00130	OFFICE DEPOT/EASTMAN ACCT. #89 574939	SUPPLIES - ITEMS FOR H. HEIN PTA DONATION	THEODORE JUDAH ELEMENTARY	01	46.51
J15-00131	OFFICE DEPOT/EASTMAN ACCT. #89 574939	OFFICE SUPPLIES	CESAR CHAVEZ INTERMEDIATE	01	968.09
J15-00132	OFFICE DEPOT/EASTMAN ACCT. #89 574939	S-150 2.0 Speaker System - 1.2 W RMS - Black	ROSEMONT HIGH SCHOOL	01	115.83
J15-00133	OFFICE DEPOT/EASTMAN ACCT. #89 574939	WHITE COPY PAPER	SAM BRANNAN MIDDLE SCHOOL	01	812.45
J15-00134	RISO PRODUCTS OF SACRAMENTO	RISO INK	ELDER CREEK ELEMENTARY SCHOOL	01	412.30
J15-00135	OFFICE DEPOT/EASTMAN ACCT. #89 574939	SUPPLIES - ITEMS FOR N. WALDRON PTA DONATION	THEODORE JUDAH ELEMENTARY	01	42.34
J15-00136	OFFICE DEPOT/EASTMAN ACCT. #89 574939	CLASSROOM SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,261.07
J15-00137	SPORT SUPPLY GROUP, INC.	RECREATIONAL SUPPLIES	CITY OF SACTO/4TH R PROGRAM	01	332.01
J15-00138	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	US FLAG	CAPITAL CITY SCHOOL	01	135.63
J15-00139	CLEAN SOURCE INC	JANITORIAL SUPPLIES	BOWLING GREEN ELEMENTARY	09	761.22
J15-00140	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	EARL WARREN ELEMENTARY SCHOOL	01	238.70
N15-00052	PROTOCOL AGENCY, INC.	AGENCY SERVICES (PSYCHOLOGISTS)	SPECIAL EDUCATION DEPARTMENT	01	110,000.00
P15-00338	MIRACLE PLAYSYSTEMS INC	LEO DA VINCI/PLAYGROUND EQUPT	FACILITIES MAINTENANCE	01	21,071.25
				21	20,000.00
P15-00822	U S BANK/SCUSD	ID HOLDER KEYRING	CHILD DEVELOPMENT PROGRAMS	12	26.22
P15-00959	SUNWEST FOODS INC	4282 10/21/14 BROWN RICE	NUTRITION SERVICES DEPARTMENT	13	4,440.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01021	BAKER & TAYLOR INC ATTN CINDY WHITLOCK	BOOKS FOR TEACHER / CLASSROOM USE	ELDER CREEK ELEMENTARY SCHOOL	01	43.38
P15-01149	U S BANK/SCUSD	CISCO INSTRUCTIONAL	NEW SKILLS & BUSINESS ED. CTR	11	430.74
P15-01150	DIVISION OF THE STATE ARCHITECT	701-0111/J MORSE THERAPEUTIC CNTR DSA FEES	FACILITIES SUPPORT SERVICES	21	4,579.09
P15-01151	TED KIDWELL	TED KIDWELL - PIANO SERVICE 2014-2015	GEO WASHINGTON CARVER	09	525.00
P15-01152	ACCURATE LABEL DESIGNS INC	VISITOR BADGES FOR SAFETY	GOLDEN EMPIRE ELEMENTARY	01	248.95
P15-01153	IDVILLE	SUPPLIES I.D. MACHINE	NEW SKILLS & BUSINESS ED. CTR	11	317.30
P15-01154	CURRICULUM ASSOCIATES LLC	TO PURCHASE ON-LINE MEDIA LAB SUBSCRIPTION	JOHN BIDWELL ELEMENTARY	01	18,155.00
P15-01155	COMPLETE BUSINESS SYSTEMS	DUPLO SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	4,599.83
P15-01156	RISO PRODUCTS OF SACRAMENTO	RISO MAINT. AGREEMENT 2014-15	NEW JOSEPH BONNHEIM	09	425.00
P15-01157	CDW-G C/O MICHAEL STILLE	PRINTER & TONER FOR PRINCIPAL (WIRELESS)	BG CHACON ACADEMY	09	592.12
P15-01158	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE AGREEMENT - CONTRACT INV. 131187	CAROLINE WENZEL ELEMENTARY	01	425.00
P15-01159	U S BANK/SCUSD	DONGLE FOR NEW MACBOOKS	JOHN D SLOAT BASIC ELEMENTARY	01	246.80
P15-01160	Forestry Educators Inc.	Registration fee for CA Forestry Challenge	HEALTH PROFESSIONS HIGH SCHOOL	01	460.00
P15-01161	IVS COMPUTER TECHNOLOGIES	EPSON POWERLITE 580 FOR CLASSROOM SNIDER	GOLDEN EMPIRE ELEMENTARY	01	1,332.93
P15-01162	CURRICULUM ASSOCIATES LLC	CURRICULUM TO INCREASE STUDENT ACHIEVEMENT	GOLDEN EMPIRE ELEMENTARY	01	2,898.72
P15-01163	JOSTENS INC	REIMBURSEMENT FOR GRAD EXPENSES 2014	AMERICAN LEGION HIGH SCHOOL	01	3,515.13
P15-01164	U S BANK/SCUSD	MAC BOOK COVERS	JOHN D SLOAT BASIC ELEMENTARY	01	816.27
P15-01165	CALIFORNIA ASSOCIATION OF STUDENT COUNCILS	CASC LEADERSHIP WORKSHOP	KIT CARSON MIDDLE SCHOOL	01	810.00
P15-01166	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	PARTICIPATION FEE FOR ACADEMIC DECATHLON - SCOE	NEW TECH	09	700.00
P15-01167	RISO PRODUCTS OF SACRAMENTO	RISO COPIER MAINTENANCE	SAM BRANNAN MIDDLE SCHOOL	01	611.00
P15-01168	R&S ARCHITECTURAL PRODUCTS INC dba R&S OF SACRAMENTO	CONFIRMING - Service to roll-up door, 8/26/14	CENTRAL PRINTING SERVICES	01	185.00
P15-01169	PATRICK BOHMAN	REIMBURSEMENT - GRADUATION MATERIALS	ENGINEERING AND SCIENCES HS	01	1,268.33
P15-01170	ALL WEST COACHLINES INC	TRANSPORTATION TO STATE CAPITOL	HIRAM W. JOHNSON HIGH SCHOOL	01	669.80

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01171	COUNCIL FOR EXC CHILDREN	LCE WEB CURRICULUM MATERIALS & ASSESSMENTS FOR SDC	C. K. McCLATCHY HIGH SCHOOL	01	790.97
P15-01172	HIRONAKA PROMOTIONS	CAMPUS MONITOR UNIFORMED SHIRTS	C. K. McCLATCHY HIGH SCHOOL	01	456.00
P15-01173	ATHLETIC SUPPLY OF CALIFORNIA	PE UNIFORMS	C. K. McCLATCHY HIGH SCHOOL	01	2,223.12
P15-01174	CAPITAL EDGE PAINTBALL PARK	CJA/PAINTBALL TECHNICAL TRAINING	JOHN F. KENNEDY HIGH SCHOOL	01	1,350.00
P15-01175	INLINE DIESEL REPAIR	TUNE UP ON TRUCK #65	FACILITIES MAINTENANCE	01	955.57
P15-01176	ELAINE BROWN	REIMBURSEMENT - MISC.	ENGINEERING AND SCIENCES HS	01	66.10
P15-01177	CDW-G C/O MICHAEL STILLE	CDW-G Chromebook purchase	THE MET	01	22,800.47
P15-01178	EASTSIDE ENTREES INC. E S FOOD S INC.	4298 11/19/14 BF STICK MEAL PKS	NUTRITION SERVICES DEPARTMENT	13	30,073.68
P15-01179	CAL TROPIC PRODUCERS INC	4297 10/29/14 RAISINS,DRIED FRUIT,CROUTONS	NUTRITION SERVICES DEPARTMENT	13	35,777.00
P15-01180	OFFICE DEPOT/EASTMAN ACCT. #89 574939	SCH OFFIC COLOR PRINTER REPLACEMENT; SAVED \$43.20	ISADOR COHEN ELEMENTARY SCHOOL	01	90.59
P15-01181	GRAINGER INC ACCOUNT #80927635 5	OUTDOOR SECURITY LIGHT BULBS; SAVED \$118.48	O. W. ERLEWINE ELEMENTARY	01	75.41
P15-01182	ADD SOME CLASS TIMOTHY J MCCRO RY	703-0095 EARL WARREN ES PORTABLES-MAT/SUPPLIES	FACILITIES SUPPORT SERVICES	21	981.53
P15-01183	HARRIS COMPUTER SYSTEMS	ADDTL SCANNERS FOR SCHOOL CAFETERIAS	NUTRITION SERVICES DEPARTMENT	13	3,030.03
P15-01184	SCHOLASTIC, INC. ORDER DESK	READ 180	SAM BRANNAN MIDDLE SCHOOL	01	21,494.66
P15-01185	ACCURATE LABEL DESIGNS INC	VISITOR LABELS	ABRAHAM LINCOLN ELEMENTARY	01	270.11
P15-01186	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	14/15 PLANNERS 4-6 GRADE	MARK TWAIN ELEMENTARY SCHOOL	01	903.23
P15-01187	SCHOOLMATE INC	14-15 PLANNERS 1st/3RD GRADE	MARK TWAIN ELEMENTARY SCHOOL	01	983.67
P15-01188	FOLLETT EDUCATIONAL SERVICES	CLASSROOM NOVELS	HUBERT H BANCROFT ELEMENTARY	01	223.04
P15-01189	SUPREME SCHOOL SUPPLY	SCHOOL VISITOR BADGE ROLL	WILLIAM LAND ELEMENTARY	01	66.77
P15-01190	CARLEX	SPANISH TEACHING MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	94.07
P15-01191	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	STUDENT PLANNERS	SUTTERVILLE ELEMENTARY SCHOOL	01	60.61
P15-01192	CURRICULUM ASSOCIATES LLC	READY CCSS READING -CURR ASSOC	PACIFIC ELEMENTARY SCHOOL	01	1,101.60
P15-01193	SCHOOLMATE INC	14/15 PLANNERS KINDERGARTEN	MARK TWAIN ELEMENTARY SCHOOL	01	392.55

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01194	SCHOLASTIC, INC. ORDER DESK	SCHOLASTIC NEWS LANGUAGE ARTS	DAVID LUBIN ELEMENTARY SCHOOL	01	195.22
P15-01195	ASSOCIATED SOUND	MICROPHONES FOR GYM PA SYSTEM	HIRAM W. JOHNSON HIGH SCHOOL	01	519.17
P15-01196	DEVELOPMENTAL STUDIES CENTER	SIPPS MATERIALS	SUSAN B. ANTHONY ELEMENTARY	01	3,238.70
P15-01197	LAKESHORE LEARNING CORP ATTENT ION: JON BELL	ORDER WHITEBOARDS FOR KINDER	JOHN BIDWELL ELEMENTARY	01	113.55
P15-01198	BARNES & NOBLE BOOKSELLERS	BOOKS/ACADEMIC OFFICE/\$150. SAVINGS-PURCHASING	ACADEMIC OFFICE	01	1,549.72
P15-01199	ALCATRAZ CRUISES LLC ATTN GROU P SALES	CJA/ALCATRAZ TICKETS	JOHN F. KENNEDY HIGH SCHOOL	01	1,109.25
P15-01200	GBC GENERAL BINDING CORP	LAMINATOR FILM	SUSAN B. ANTHONY ELEMENTARY	01	144.30
P15-01201	THE BOOKSOURCE	Books for A.M. Winn	ACADEMIC OFFICE	01	1,066.77
P15-01202	PEARSON EDUCATION INC	Pam Allyn Core Ready ELA (for Serna Center)	ACADEMIC OFFICE	01	15,114.00
P15-01203	SPORT SUPPLY GROUP, INC.	PE SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	149.73
P15-01204		ART SUPPLIES - TEWELES	JOHN F. KENNEDY HIGH SCHOOL	01	328.01
P15-01205	COMPLETE BUSINESS SYSTEMS	DUPLO DUPLICATOR SERVICE AGREEMENT	C. K. McCLATCHY HIGH SCHOOL	01	1,500.00
P15-01206	OFFICE DEPOT/EASTMAN ACCT. #89 574939	V7- Professional Wireless Presenter	THE MET	09	28.70
P15-01207	NCS PEARSON	CELF-2 PRE-K RECORD FORMS	SPECIAL EDUCATION DEPARTMENT	01	180.35
P15-01208	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE CONTRACT 2014-15	SUTTERVILLE ELEMENTARY SCHOOL	01	353.00
P15-01209	NORTHSTAR AV	LIGHT BULBS FOR LCD PROJECTORS; SAVED \$209.22	PARKWAY ELEMENTARY SCHOOL	01	2,256.58
P15-01210	RIVERSIDE PUBLISHING CO INC	WJ-III BATTERY FORM A	SPECIAL EDUCATION DEPARTMENT	01	3,337.03
P15-01211	INFINITE CAMPUS INC	MULTI-LANGUAGE EDITOR FOR INFINITE CAMPUS	INFORMATION SERVICES	01	1,500.00
P15-01212	MARTIN BEAL	TEXTBOOKS FOR MUSIC CLASS	CALIFORNIA MIDDLE SCHOOL	01	486.75
P15-01213	NILES BIOLOGICAL	BIOLOGICAL SCIENCE SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	1,891.70
P15-01214	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	ELD Standards	MULTILINGUAL EDUCATION DEPT.	01	3,585.06
P15-01215	APPERSON EDUCATION PRODUCTS AT TN SALES DEPARTMENT	SCANTRON TEST FORMS	JOHN F. KENNEDY HIGH SCHOOL	01	718.82

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01216	WARDS NATURAL SCIENCE INC CONT RACT #010410-999	SCIENCE SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	1,251.05
P15-01217	U S BANK/SCUSD	Step Ladder for use at warehouse location	LIBRARY/TEXTBOOK SERVICES	01	43.39
P15-01218	CURRICULUM ASSOCIATES LLC	i-READY STUDENT INSTRUCTION 14-15	EDWARD KEMBLE ELEMENTARY	01	12,750.00
P15-01219	DISCOUNT SCHOOL SUPPLY FILE #7 3847	SUPPLIES FOR EHS HV - JENNIFER OSALBO	CHILD DEVELOPMENT PROGRAMS	12	210.72
P15-01220	CALIFORNIA HEAD START ASSOC.	WORKER HANDBOOKS FOR WORKSHOP - JOHN PEREZ	CHILD DEVELOPMENT PROGRAMS	12	455.80
P15-01221	SLY PARK	SLY PARK SCIENCE FIELD TRIP DEPOSIT	OAK RIDGE ELEMENTARY SCHOOL	01	1,736.00
P15-01223	DISCOUNT SCHOOL SUPPLY FILE #7 3847	SEAT CUSHIONS (APE: B. HOGAN)	SPECIAL EDUCATION DEPARTMENT	01	137.56
P15-01224	OFFICE DEPOT/EASTMAN ACCT. #89 574939	CAMCORDER FOR E.D. PROGRAM USE	SPECIAL EDUCATION DEPARTMENT	01	115.39
P15-01225	PRO ED PUBLISHING	PSYCH EVAL MANUAL	SPECIAL EDUCATION DEPARTMENT	01	109.66
P15-01226	BARNES & NOBLE BOOKSELLERS	DSM MANUAL, 5TH EDITION	INTEGRATED COMMUNITY SERVICES	01	114.17
P15-01227	U S BANK/SCUSD	classroom materials	JOHN H. STILL - K-8	01	108.45
P15-01228	US GREEN BUILDING COUNCIL	USGBC ORGANIZATIONAL MEMBERSHIP	FACILITIES SUPPORT SERVICES	01	300.00
P15-01229	GREAT AMERICAN STAGE	FIELD TRIP BUS	ENGINEERING AND SCIENCES HS	01	1,014.88
P15-01230	JOSTENS INC	2014 YEAR BOOKS	ENGINEERING AND SCIENCES HS	01	2,089.52
P15-01231	SACRAMENTO FIRE DISTRICT	FALSE FIRE ALARM PAST DUE PAYMENT	ETHEL I. BAKER ELEMENTARY	01	84.00
P15-01232	DEPT. OF GENERAL SERVICES	0138-404/MLK JR DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	49	3,720.00
P15-01233	BATTERY SYSTEMS	BATTERY FOR CART	LEONARDO da VINCI ELEMENTARY	01	778.40
P15-01234	SACRAMENTO REGIONAL TRANSIT DI STRICT FARE PREPAYMENT DEPT	TO PAY BUS STICKERS	ENGINEERING AND SCIENCES HS	01	500.00
P15-01235	PITNEY BOWES INC	Equipment Service Agreement: Folder/Inserter	CENTRAL PRINTING SERVICES	01	1,865.00
P15-01236	RICH CHICKS LLC	4306 SPICY CHICKEN PATTY 11/17/14	NUTRITION SERVICES DEPARTMENT	13	7,584.00
P15-01237	SIMCO FOODS	4307 11/17/14 CANNED PINEAPPLE	NUTRITION SERVICES DEPARTMENT	13	24,276.00
P15-01238	EASTSIDE ENTREES INC. E S FOOD S INC.	4308 11/12/14 MAC & CHEESE	NUTRITION SERVICES DEPARTMENT	13	10,227.36
P15-01239	THE POPCORN MAN	4309 11/19/14 TAQUITOS/RAISELS	NUTRITION SERVICES DEPARTMENT	13	54,240.00
P15-01240	CITY OF SACRAMENTO COLOMA COMM UNITY CENTER	RESERVE A TRAINING ROOM FOR VAN NATTEN	JOHN F. KENNEDY HIGH SCHOOL	01	327.50

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P15-01241	CDW-G C/O MICHAEL STILLE	PROJECTORS; SAVED \$245.15	BOWLING GREEN ELEMENTARY	09	2,122.26
P15-01242	HEARTLAND PAYMENT SYSTEMS ATTN NUTRIKIDS	NUTRI KIDS ANNUAL SUPPORT/LICENSE	NUTRITION SERVICES DEPARTMENT	13	579.00
P15-01243	TRIMARK ECONOMY RESTAURANT FIX TURES	ADDT'L FREEZERS FOR NJB AND JAMES MARSHALL	NUTRITION SERVICES DEPARTMENT	13	8,653.96
P15-01244	EDP ENVIRONMENTS INC	UPS / POWER SUPPLY BACKUP AND GENERATOR	INFORMATION SERVICES	01	6,236.78
P15-01245	INTERNATIONAL BACCALAUREATE	I.B. ONLINE CONFERENCE REGISTRATION	KIT CARSON MIDDLE SCHOOL	01	3,000.00
P15-01246	BLISS POWER LAWN EQUIPMENT	GARDNER EQUIPMENT - JOSE	JOHN F. KENNEDY HIGH SCHOOL	01	520.79
P15-01247	U S BANK/SCUSD	PUBLICATIONS FOR ACADEMIC OFFICE	ACADEMIC OFFICE	01	135.76
P15-01248	IAT INTERACTIVE	EARTH SCIENCE LAB	LUTHER BURBANK HIGH SCHOOL	01	10,281.82
P15-01249	U S BANK/SCUSD	THERAPEUTIC GAME	BOWLING GREEN ELEMENTARY	09	21.65
P15-01250	DISCOUNT SCHOOL SUPPLY FILE #7 3847	SCHOOL SUPPLIES	BOWLING GREEN ELEMENTARY	09	193.98
P15-01251	BARNES & NOBLE BOOKSELLERS	CLASSROOM STUDENT NOVELS - MULTIPLE	WILLIAM LAND ELEMENTARY	01	1,109.66
P15-01252	EDUCATION WEEK	EDUCATION WEEK FOR DOUG HUSCHER	AREA ASSISTANT SUPERINTENDENTS	01	84.94
P15-01253	FOLLETT SCHOOL SOLUTIONS, INC	FOLLETT SCHOOL SOLUTIONS-LIBRARY BOOKS	KIT CARSON MIDDLE SCHOOL	01	843.84
P15-01254	CHARLES BEALL	P.E. SUPPLIES REIMBURSTMENT - CHARLES BEALL	WEST CAMPUS	01	555.06
P15-01255	U S BANK/SCUSD	AMAZON / APPLE 85W	WEST CAMPUS	01	80.28
P15-01256	US POSTAL SERVICE	POSTAGE STAMPS FOR SCHOOL MAIL	MARTIN L. KING JR ELEMENTARY	01	49.00
P15-01257	U S BANK/SCUSD	SAND TRAY	BOWLING GREEN ELEMENTARY	09	130.20
P15-01258	AKT INC DBA WRITER LEARNING SY STEMS	ADAPTIVE SPEAKER (ROBBINS)	SP ED - TECHNOLOGIST	01	318.12
P15-01259	SCHOOL OUTFITTERS DBA FAT CATA LOG	microphones for computer lab	EARL WARREN ELEMENTARY SCHOOL	01	969.31
P15-01260	KOMBAT SOCCER	volleyball uniforms	JOHN H. STILL - K-8	01	811.46
P15-01262	APPERSON EDUCATION PRODUCTS AT TN SALES DEPARTMENT	SCANTRON TEST FORMS	JOHN F. KENNEDY HIGH SCHOOL	01	1,492.24
P15-01263	HEINEMANN PUBLISHING	BENCHMARK ASSMNT SYSTEMS X 2, E02776, E02796	SUTTERVILLE ELEMENTARY SCHOOL	01	888.76
P15-01264	SPORT SUPPLY GROUP, INC.	PE EQUIPMENT	SUSAN B. ANTHONY ELEMENTARY	01	616.13
P15-01265	SCHOLASTIC, INC. ORDER DESK	ACTION MAGAZINE- ELD CLASS	ALBERT EINSTEIN MIDDLE SCHOOL	01	206.25

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01266	US POSTAL SERVICE	Postage	ROSA PARKS MIDDLE SCHOOL	01	500.00
P15-01267	BARNES & NOBLE BOOKSELLERS	KAPLAN AP US HISTORY 2015 FOR WILLIAMS/REILLEY	JOHN F. KENNEDY HIGH SCHOOL	01	38.68
P15-01268	BARNES & NOBLE BOOKSELLERS	Books for Numeracy Book Study/SAVINGS \$53.00	CHILD DEVELOPMENT PROGRAMS	12	606.24
P15-01269	THEATRE FOR CHILDREN, INC.	B STREET THEATER	OAK RIDGE ELEMENTARY SCHOOL	01	1,700.00
P15-01270	BJ HEATING AIR CONDITIONING IN	REPLACE HEATING UNIT - CP HUNTINGTON	CHILD DEVELOPMENT PROGRAMS	12	6,526.00
P15-01271	U S BANK/SCUSD	Party City Materials for Mentor party/\$68.00 NEGO	THE MET	09	241.33
P15-01272	U S BANK/SCUSD	2014-15 WEB APPT LIC RENEWAL	JOHN F. KENNEDY HIGH SCHOOL	01	118.80
P15-01273	SCUSD / CENTRAL PRINTING	WH FORM(S) REPLENISHING 2014/15 SY	PURCHASING SERVICES	01	3,417.42
P15-01274	FLINN SCIENTIFIC INC	Flinn Scientific	GEO WASHINGTON CARVER	09	340.30
P15-01275	BARNES & NOBLE BOOKSTORE	CAREER CENTER - RESOURCE BOOKS	LUTHER BURBANK HIGH SCHOOL	01	331.16
P15-01276	ROSE & SHORE	4311 12/16/14 TURKEY HAM WRAPS	NUTRITION SERVICES DEPARTMENT	13	4,575.00
P15-01277	US POSTAL SERVICE	Purchase of stamps for school.	MARK TWAIN ELEMENTARY SCHOOL	01	245.00
P15-01278	BOONE BRIDGE BOOKS	DNEALIAN BOOKS FOR 2ND, 3RD, AND 4TH GRADE	CAMELLIA BASIC ELEMENTARY	01	1,638.31
P15-01279	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	JOHN MORSE THERAPEUTIC	01	208.32
P15-01280	RISO PRODUCTS OF SACRAMENTO	RISO MASTERS AND INK CARTRIDGES	JOHN F. KENNEDY HIGH SCHOOL	01	1,432.20
P15-01281	AMSCO SCHOOL PUBLICATIONS	AMSCO AP US BOOK FOR WILLIAMS/REILLEY	JOHN F. KENNEDY HIGH SCHOOL	01	47.93
P15-01282	BARNES & NOBLE BOOKSELLERS	BOOKS CULTURALLY RELEVANT TEACHING DOUG HUSCHER	AREA ASSISTANT SUPERINTENDENTS	01	76.12
P15-01283	DANIEL HERNANDEZ	2013-2014 SUMMER SCHOOL CURRICULUM EMERGENCY ORDER	ETHEL PHILLIPS ELEMENTARY	01	4,418.85
P15-01284	CAPITAL PUBLIC RADIO	CAPITAL PUBLIC RADIO	KIT CARSON MIDDLE SCHOOL	01	680.00
P15-01285	MAILING SYSTEMS INC	CONFIRMING	CENTRAL PRINTING SERVICES	01	519.53
P15-01286	WAREHOUSE PAINT, INC.	PAINT FOR FOOTBALL FIELD	HIRAM W. JOHNSON HIGH SCHOOL	01	51.52
P15-01287	DEPT. OF GENERAL SERVICES	0122-404/FRUITRIDGE ES DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	7,425.00
P15-01288	DEPT. OF GENERAL SERVICES	0269-404/PACIFIC ES DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	5,400.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01289	DEPT. OF GENERAL SERVICES	0640-404/BRET HARTE CC DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	1,200.00
P15-01290	BODE & BODE	KEYS NEEDED FOR SITE	THEODORE JUDAH ELEMENTARY	01	94.94
P15-01291	HEIECK SUPPLY INC	WEST CAMPUS WATER HEATERS	FACILITIES MAINTENANCE	01	4,208.15
P15-01292	OFFICE DEPOT/EASTMAN ACCT. #89 574939	OFFICE EQUIPMENT-PLEASE RUSH	ELDER CREEK ELEMENTARY SCHOOL	01	249.54
P15-01293	ROSE & SHORE	4310 11/19/14 TURKEY HAM WRAPS	NUTRITION SERVICES DEPARTMENT	13	9,150.00
P15-01294	DICK BLICK CUSTOMER #12751501	BLICK ORDER FOR HERRINGTON 2014 15	AMERICAN LEGION HIGH SCHOOL	01	27.56
P15-01295	AMPLIFY	BURST READING LITERACY INTERVENTION	ETHEL PHILLIPS ELEMENTARY	01	17,340.00
P15-01296	RISO PRODUCTS OF SACRAMENTO	RISO MASTERS/INK	MATSUYAMA ELEMENTARY SCHOOL	01	236.53
P15-01297	S & S WORLDWIDE C/O: AMY GARVA N:10811268	PE SUPPLIES	A. M. WINN ELEMENTARY SCHOOL	01	1,430.04
P15-01298	OFFICE DEPOT/EASTMAN ACCT. #89 574939	CRIMINAL JUSTICE ACADEMY/COPY PAPER	JOHN F. KENNEDY HIGH SCHOOL	01	169.26
P15-01299	U S BANK/SCUSD	INSTRUCTIONAL MATERIALS	PONY EXPRESS ELEMENTARY SCHOOL	01	54.20
P15-01300	DEMCO INC #C16027	Supplies for librarian	FERN BACON MIDDLE SCHOOL	01	53.43
P15-01301	SIMCO FOODS	4314 11/17/14 CANNED PEACHES	NUTRITION SERVICES DEPARTMENT	13	25,466.00
P15-01302	U S BANK/SCUSD	BATTERIES	LUTHER BURBANK HIGH SCHOOL	01	144.31
P15-01303	BSN SPORTS	P.E. EQUIPMENT	JOHN F. KENNEDY HIGH SCHOOL	01	503.29
P15-01304	BARNES & NOBLE BOOKSELLERS	HOW CHILDREN SUCCEED BOOKS FOR CURRICULUM MEETING	SUSAN B. ANTHONY ELEMENTARY	01	298.96
P15-01305	THE BOOKSOURCE	Booksource Order Q41991	ACADEMIC OFFICE	01	5,730.86
P15-01306	J SNELL & CO INC	Parts and labor for B/C slitter repairs	CENTRAL PRINTING SERVICES	01	499.31
P15-01307	RISO PRODUCTS OF SACRAMENTO	2014-2015 RISO MAINTENANCE AGREEMENT RENEWAL	GENEVIEVE DIDION ELEMENTARY	01	460.00
P15-01308	RISO PRODUCTS OF SACRAMENTO	Rental for Riso Duplicating Machine	HEALTH PROFESSIONS HIGH SCHOOL	01	142.00
P15-01309	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT GR2710 for 2015	PACIFIC ELEMENTARY SCHOOL	01	425.00
P15-01310	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE AGREEMENT	MATERIALS DEVELOPMENT LAB	01	425.00
P15-01311	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PSYCH EVALUATION RECORD FORMS	SPECIAL EDUCATION DEPARTMENT	01	2,183.86

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01312	ACADEMIC THERAPY PUBLICATION H IGH NOON BOOKS	PSYCH EVALUATION RECORD FORMS	SPECIAL EDUCATION DEPARTMENT	01	712.80
P15-01313	PRO ED PUBLISHING	VISUAL PERCEPTION TEST	SPECIAL EDUCATION DEPARTMENT	01	214.83
P15-01314	MHS	PSYCH ASSESSMENT MATERIALS	SPECIAL EDUCATION DEPARTMENT	01	1,012.20
P15-01315	PRO ED PUBLISHING	PRE-K ASSESSMENT FORMS	SPECIAL EDUCATION DEPARTMENT	01	714.56
P15-01316	NEW HOME BUILDING SUPPLY INC	KINDERGARTEN FENCING	BG CHACON ACADEMY	09	536.48
P15-01317	WIREMAN FENCE PRODUCTS	KINDERGARTEN FENCING MATERIALS	BG CHACON ACADEMY	09	3,010.86
P15-01318	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	DAS-II RECORD FORMS (PSYCHS)	SPECIAL EDUCATION DEPARTMENT	01	483.19
P15-01319	GRAINGER INC ACCOUNT #80927635 5	LIGHT FIXTURES	FACILITIES MAINTENANCE	01	753.75
P15-01320	RIFTON EQUIPMENT	GAIT TRAINER (A. SANCHEZ)	SP ED - TECHNOLOGIST	01	2,660.96
P15-01321	RISO PRODUCTS OF SACRAMENTO	RISO INK AND MASTER ROLL FOR GR2710 AND Z220U	CALEB GREENWOOD ELEMENTARY	01	672.70
P15-01323	CITY OF SACRAMENTO REVENUE DIV ISION	CROSSING GUARD	MATSUYAMA ELEMENTARY SCHOOL	01	2,314.17
P15-01324	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT 13-14	LEATAATA FLOYD ELEMENTARY	01	850.00
P15-01325	EE ATHLETICS LEAGUE	volleyball league invoice 2014	JOHN H. STILL - K-8	01	425.00
P15-01326	PLATT ELECTRIC SUPPLY	BALLASTS FOR 6 SITES	FACILITIES MAINTENANCE	21	19,914.09
P15-01327	CITY OF SACRAMENTO REVENUE DIV ISION	SIDEWALK REPAIR AT LUTHER BURBANK	FACILITIES MAINTENANCE	01	5,188.46
P15-01328	PITNEY BOWES INC	CONFIRMING - Service calls for folder/inserter	CENTRAL PRINTING SERVICES	01	1,211.95
P15-01329	POINT 2 STRUCTURAL ENGINEERS	STRUCTURAL ENGINEERING SERVICES	FACILITIES SUPPORT SERVICES	01	1,350.00
P15-01330	DAVID STAFFORD	DAVID STAFFORD/REIMB FOR SUPPLIES ROSEMONT	ACADEMIC ACHIEVEMENT	01	1,371.42
P15-01331	DEPT OF GENERAL SERVICES	703-0146/ISADOR COHEN ES DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	25	928.00
P15-01332	NATIONAL ACADEMY FOUNDATION	ENGINEERING PROGRAM	ENGINEERING AND SCIENCES HS	01	2,000.00
P15-01333	SAC CITY MIDDLE SCHOOL ATHLETI C LEAGUE	BASKETBALL LEAGUE FEES	ENGINEERING AND SCIENCES HS	01	1,000.00
P15-01334	SAC CITY MIDDLE SCHOOL ATHLETI C LEAGUE	BASKETBALL LEAGUE FEES 2014-2015	WILL C. WOOD MIDDLE SCHOOL	01	1,000.00
P15-01335	HAJOCA CORPORATION	SAC HIGH PLUMBING STORAGE TANK	FACILITIES MAINTENANCE	01	1,335.83
P15-01336	NASCO	STRESS/BEHAVIOR ITEMS (AUTISIC CLS)	SPECIAL EDUCATION DEPARTMENT	01	99.56
P15-01337	PERMA-BOUND INC	5th GRADE CLASSROOM NOVELS (RM.15)	MATSUYAMA ELEMENTARY SCHOOL	01	24.90

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01338	U S BANK/SCUSD	MUSIC CD'S FOR HS EL CHILDREN - JENNIFER O	CHILD DEVELOPMENT PROGRAMS	12	22.79
P15-01339	BARNES & NOBLE BOOKSELLERS	BOOKS FOR SEL	OAK RIDGE ELEMENTARY SCHOOL	01	430.56
P15-01340	ORIENTAL TRADING CO, NPS DEPT ACCT. #252080	STUDENT INCENTIVES	JOHN D SLOAT BASIC ELEMENTARY	01	41.93
P15-01341	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	CLASSROOM/PLAYGROUND BALLS	JOHN D SLOAT BASIC ELEMENTARY	01	280.21
P15-01342	BOUND TO STAY BOUND BOOKS INC CUSTOMER #05634004	Elementary Library Books-Caleb Greenwood	LIBRARY/TEXTBOOK SERVICES	01	375.35
P15-01343	BOUND TO STAY BOUND BOOKS INC CUSTOMER #05634004	Elementary Library Books-Caleb Greenwood	LIBRARY/TEXTBOOK SERVICES	01	693.43
P15-01344	FOLLETT SCHOOL SOLUTIONS, INC	Elementary Library Books-Caleb Greenwood	LIBRARY/TEXTBOOK SERVICES	01	23.10
P15-01345	LEARNING A-Z	RAZ KIDS SITE LICENSES	SUSAN B. ANTHONY ELEMENTARY	01	849.50
P15-01346	APPLE COMPUTER INC K-12 EDUCAT ION	APPLE iMACS	JOHN F. KENNEDY HIGH SCHOOL	01	8,823.90
P15-01347	PSAT/NMSQT	PSAT TESTS FOR JUNIORS	HEALTH PROFESSIONS HIGH SCHOOL	01	154.00
P15-01348	PARRAS IT SOLUTIONS	LCD PROJECTOR BULBS	LUTHER BURBANK HIGH SCHOOL	01	618.45
P15-01349	RISO PRODUCTS OF SACRAMENTO	RISO INK & MASTERS	FATHER K.B. KENNY	01	391.69
P15-01350	NASCO	Science Supplies (Stanzler)	ROSA PARKS MIDDLE SCHOOL	01	653.30
P15-01351	NORTHSTAR AV	83+ REPLACEMENT LAMPS	JOHN F. KENNEDY HIGH SCHOOL	01	768.65
P15-01352	U S BANK/SCUSD	COLOR PAPER	HIRAM W. JOHNSON HIGH SCHOOL	01	83.76
P15-01353	CURRICULUM ASSOCIATES LLC	IREADY LICENSE	BOWLING GREEN ELEMENTARY	09	14,900.00
P15-01354	ROCHESTER 100, INC	HOMEWORK/COMMUNICATIO N FOLDER	WILLIAM LAND ELEMENTARY	01	162.21
P15-01355	VALLEY COMMUNITY NEWS INC	SCHOOL AD IN LOCAL NEWSPAPER	SAM BRANNAN MIDDLE SCHOOL	01	300.00
P15-01356	TEACHSTONE	TEACHSTONE - GUIDES	CHILD DEVELOPMENT PROGRAMS	12	2,308.09
P15-01357	INJOY VIDEOS	INJOY DVD - EHS HOME BASED	CHILD DEVELOPMENT PROGRAMS	12	634.49
P15-01358	SCHOLASTIC, INC. ORDER DESK	SCHOLASTIC SUBSCRIPTIONS	BOWLING GREEN ELEMENTARY	09	15.39
P15-01359	TRIMARK ECONOMY RESTAURANT FIX TURES	HEATED CABINET FOR ETHEL BAKER & CKM KITCHEN	NUTRITION SERVICES DEPARTMENT	13	7,386.68
P15-01360	RISO PRODUCTS OF SACRAMENTO	RISO RZ220 MAINT AGREEMENT	OAK RIDGE ELEMENTARY SCHOOL	01	425.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01361	ALLDATA	SCHOOL BUS REPAIR SOFTWARE - ALLDATA	TRANSPORTATION SERVICES	01	975.00
P15-01362	APPLE COMPUTER INC K-12 EDUCATION	Apple VGA Dongle ADAPTER FOR LCD PROJ.	ACADEMIC OFFICE	01	157.33
P15-01363	GRAINGER INC ACCOUNT #80927635 5	TOOLS NEEDED FOR HVAC SHOP	FACILITIES MAINTENANCE	01	1,023.48
P15-01364	ADOBE SYSTEMS INC	CKM NEWSPAPER SOFTWARE	C. K. McCLATCHY HIGH SCHOOL	01	1,079.28
P15-01365	ALL WEST COACHLINES INC	BUS FOR SLY PARK FIELD TRIP	OAK RIDGE ELEMENTARY SCHOOL	01	3,391.54
P15-01366	APPLE COMPUTER INC K-12 EDUCATION	DONGEL ADAPTERS FOR MACS	SAM BRANNAN MIDDLE SCHOOL	01	188.79
P15-01367	OFFICE DEPOT/EASTMAN ACCT. #89 574939	PRINTER FOR YEARBOOK; SAVED \$20.62	C. K. McCLATCHY HIGH SCHOOL	01	154.60
P15-01368	AURORA ENVIRONMENTAL SERVICES	AURORA - INVOICE A0511	RISK MANAGEMENT	01	3,600.00
P15-01369	AURORA ENVIRONMENTAL SERVICES	AURORA - INVOICE A0520	RISK MANAGEMENT	01	2,700.00
P15-01370	AURORA ENVIRONMENTAL SERVICES	AURORA - INVOICE A0539	RISK MANAGEMENT	01	3,376.10
P15-01371	AURORA ENVIRONMENTAL SERVICES	AURORA - INVOICE A0558	RISK MANAGEMENT	01	3,809.53
P15-01372	CAWS attn: TOM KRUCI	CAWS IB MEMBERSHIP DUES	LUTHER BURBANK HIGH SCHOOL	01	200.00
P15-01373	GBC GENERAL BINDING CORP ACCO BRANDS USA LLC	LAMINATOR MAINTENANCE AGREEMENT	SUSAN B. ANTHONY ELEMENTARY	01	435.00
P15-01374	CDW-G C/O MICHAEL STILLE	Chromebase Monitor and Cable/ Ties/ Mounts	THE MET	09	411.48
P15-01375	GBC GENERAL BINDING CORP	GBC LAMINATING MACHINE MAINTENANCE AGREEMENT	CROCKER/RIVERSIDE ELEMENTARY	01	450.00
P15-01376	ENABLE MART	READING PEN REPLACEMENT (E. HOFFMAN)	SP ED - TECHNOLOGIST	01	184.38
P15-01377	NORTHSTAR AV	BULB FOR PROJECTOR; SAVED \$15.57	BRET HARTE ELEMENTARY SCHOOL	01	134.78
P15-01378	GBC GENERAL BINDING CORP	GBC LAMINATOR	FATHER K.B. KENNY	01	275.44
P15-01379	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE CONTRACT / AGREEMENT	THEODORE JUDAH ELEMENTARY	01	123.00
P15-01380	OFFICE DEPOT/EASTMAN ACCT. #89 574939	TWO SHELVING UNITS ARE NEEDED PER MARTINEZ	NEW TECH	09	181.00
P15-01381	U S BANK/SCUSD	REFRIGERATION FOR THE NURSE OFFICE	CESAR CHAVEZ INTERMEDIATE	01	565.05
P15-01382	POSITIVE PROMOTIONS C/O STEPHANIE COTTO	Postive incentives for students	MARK TWAIN ELEMENTARY SCHOOL	01	439.78
P15-01383	ELSEVIER SCIENCE BOOK ORDER FULFILLMENT DEPT	VN INSTRUCTIONAL BOOKSTORE RESELL	NEW SKILLS & BUSINESS ED. CTR	11	459.64
P15-01384	AP EXAMINATIONS	AP EXAMS	WEST CAMPUS	01	10,851.01

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01385	THE BOOKSOURCE	Books for Middle School Sites	ACADEMIC OFFICE	01	57,257.02
P15-01386	PAR INC	Self-Directed Search Test and Report	THE MET	09	213.64
P15-01387	U S BANK/SCUSD	BOOK SHELVING UNIT	SAM BRANNAN MIDDLE SCHOOL	01	315.30
P15-01388	ERNEST PACKAGING SOLUTIONS	Boxes for K-12 Curriculum Shipouts	LIBRARY/TEXTBOOK SERVICES	01	619.93
P15-01389	ALPHA CERAMIC SUPPLIES	CERAMIC SUPPLIES/DEVEREUX	C. K. McCLATCHY HIGH SCHOOL	01	775.78
P15-01390	MACGILL DISCOUNT SCHOOL NURSE	FIRST AID SUPPLIES	YOUTH DEVELOPMENT	01	322.32
P15-01391	PHONAK HEARING SYSTEMS	PERSONAL FM SYSTEMS FOR 504 ACC. STUDENTS	INTEGRATED COMMUNITY SERVICES	01	2,435.83
P15-01392	HARRIS COMPUTER SYSTEMS	ADDTL KEYPADS FOR MULTI-LANE SITES	NUTRITION SERVICES DEPARTMENT	13	22,559.50
P15-01393	TRIMARK ECONOMY RESTAURANT FIX TURES	ADDT'L FREEZERS FOR BRET HARTE & SOL AUREUS	NUTRITION SERVICES DEPARTMENT	13	8,653.96
P15-01394	SLY PARK	SLY PARK DEPOSIT	NEW JOSEPH BONNHEIM	09	540.00
P15-01395	RISO PRODUCTS OF SACRAMENTO	RISO PRODUCTS	WEST CAMPUS	01	68.36
P15-01396	CURRICULUM ASSOCIATES LLC	READY COMMON CORE 14-15	EDWARD KEMBLE ELEMENTARY	01	11,732.45
P15-01397	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	MATSUYAMA ELEMENTARY SCHOOL	01	519.72
P15-01398	KLINE MUSIC INC	KLINE MUSIC - RECORDERS	WEST CAMPUS	01	317.16
P15-01399	BROOKS PUBLISHING	(TABS) SCREENER BEHAVIOR SCALE - JOHN PEREZ	CHILD DEVELOPMENT PROGRAMS	12	364.50
P15-01400	RISO PRODUCTS OF SACRAMENTO	TEACHER RESOURCE FOR DUPLICATING	CAROLINE WENZEL ELEMENTARY	01	490.42
P15-01401	WESTERN BLUE CORPORATION	14" HP EliteBook Folio for AR&E-ROBIN MARTIN	RESEARCH & EVALUATION SERVICES	01	1,370.10
P15-01402	U S BANK/SCUSD	HOTMATH SUBSCRIPTION 2014-2015	ROSEMONT HIGH SCHOOL	01	540.00
P15-01403	UNIVERSITY OF CALIFORNIA DAVIS	BOHART MUSEUM OF ENTOMOLOGY	LEATAATA FLOYD ELEMENTARY	01	99.00
P15-01405	MCGRAW-HILL EDUCATION LLC	ONLINE MY MATH PROGRAM	OAK RIDGE ELEMENTARY SCHOOL	01	2,187.72
P15-01406	ZANER-BLOSER INC	GRAMMER BOOKS FOR STUDENTS	CALIFORNIA MIDDLE SCHOOL	01	93.39
P15-01407	IMCO	CERAMIC SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	213.37
P15-01408	COMMITTEE FOR CHILDREN	SEL Curriculum Materials	OFFICE OF INNOVATION	01	13,948.33
P15-01409	BARNES & NOBLE BOOKSELLERS	BOOK FOR CLASSROOM	PARKWAY ELEMENTARY SCHOOL	01	95.96
P15-01410	EVERYDAY SCHOOL SUPPLY	1st GRADE COMMON CORE LITERATURE	MATSUYAMA ELEMENTARY SCHOOL	01	486.48
P15-01411	HERFF JONES INC	Herff Jones Diploma Re-Order	THE MET	09	30.74
P15-01412	CITY OF SACRAMENTO REVENUE DIV ISION	FIRE INSPECTION - BRET HARTE & FREEPORT	CHILD DEVELOPMENT PROGRAMS	12	240.00

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P15-01413	EE ATHLETICS LEAGUE	2014 MIDDLE SCHOOL VOLLEYBALL LEAGUE FEE	GENEVIEVE DIDION ELEMENTARY	01	425.00
P15-01414	NATIONAL ACADEMY FOUNDATION	NAF MEMBERSHIP FEES 2014-15	HIRAM W. JOHNSON HIGH SCHOOL	01	2,000.00
P15-01415	WEST PAYMENT CENTER	SUBSCRIPTION RENEWAL-US SCHOOL LAWS AND RULES	ADMIN-LEGAL COUNSEL	01	221.34
P15-01416	THE SHADE CARE COMPANY	REMOVAL OF PINE TREES AT LUTHER BURBANK	FACILITIES MAINTENANCE	01	4,500.00
P15-01417	THE SHADE CARE COMPANY	REMOVAL OF TREES AT LUTHER BURBANK	FACILITIES MAINTENANCE	01	4,320.00
P15-01418	SACRAMENTO FIRE DISTRICT	SACRAMENTO FIRE DEPARTMENT/FALSE ALARMS	ETHEL I. BAKER ELEMENTARY	01	120.00
P15-01419	RAINDANCE PRESS INC.	WRITE TOOLS TRAINING MANUAL	WILLIAM LAND ELEMENTARY	01	1,673.79
P15-01420	SACRAMENTO COUNTY	COUNTY OF SACTO - CONFIRMED -COMPLETE	GEO WASHINGTON CARVER	09	151.00
P15-01421	DEPT. OF GENERAL SERVICES	0282-404/PHOEBE HEARST DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	4,080.00
P15-01422	DEPT. OF GENERAL SERVICES	0163-404/JOHN CABRILLO DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	2,280.00
P15-01423	DEPT. OF GENERAL SERVICES	0988-404/EDWARD KELLY PS DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	815.01
P15-01424	DEPT. OF GENERAL SERVICES	0040-404/CLAYTON B. WIRE-DSA FEES - CONFIRMING REQ	FACILITIES SUPPORT SERVICES	21	4,200.00
P15-01425	ESCAPE TECHNOLOGY INC	COVERING CHARGES FOR ESCAPE DATA IMPORT SUPPORT	HUMAN RESOURCE SERVICES	01	450.00
P15-01426	CDW-G C/O MICHAEL STILLE	New Color Printer Officejet X551dw	HEALTH PROFESSIONS HIGH SCHOOL	01	624.95
P15-01427	GRAINGER INC ACCOUNT #80927635 5	FLATBED CART FOR PLANT MNGR; SAVED \$84.30	AMERICAN LEGION HIGH SCHOOL	01	477.72
P15-01428	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PLS-5 SPANISH	SPECIAL EDUCATION DEPARTMENT	01	200.33
P15-01429	OFFICE DEPOT/EASTMAN ACCT. #89 574939	MOUSES FOR OFFICE	SPECIAL EDUCATION DEPARTMENT	01	63.56
P15-01430	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PLS-5 SPANISH KITS	SPECIAL EDUCATION DEPARTMENT	01	937.49
P15-01431	OFFICE DEPOT/EASTMAN ACCT. #89 574939	Microsoft Ergo Keyboard	THE MET	09	42.35
P15-01432	HARRIS COMMUNICATIONS	CAREER MTRLS FOR D/HH STUDENTS	SPECIAL EDUCATION DEPARTMENT	01	136.54

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

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

ESCAPE ONLINE

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01433	NORTHSTAR AV	CLASSROOM PROJECTORS; SAVED \$98.92	CAROLINE WENZEL ELEMENTARY	01	638.88
P15-01434	APPLE COMPUTER INC K-12 EDUCATION	ADAPTERS FOR ETHERNET CORDS FOR MAC BOOKS	PARKWAY ELEMENTARY SCHOOL	01	786.63
P15-01435	KET TAPE DUPLICATION	ARTS TOOLKIT	KIT CARSON MIDDLE SCHOOL	01	123.42
P15-01437	U S BANK/SCUSD	SLEEVE FOR MACBOOK AIR (M. WELLS)	SP ED - TECHNOLOGIST	01	53.34
P15-01438	OFFICE DEPOT/EASTMAN ACCT. #89 574939	LASER PRINTERS	BOWLING GREEN ELEMENTARY	09	410.38
P15-01440	U S BANK/SCUSD	AMAZON/PARENT RESOURCE ROOM	LEATAATA FLOYD ELEMENTARY	01	245.38
P15-01441	TIME FOR KIDS	subscription for Time for Kids 2014	JOHN H. STILL - K-8	01	2,247.90
P15-01442	KIRK MCKINNEY dba GOVS SPORTS SHOP	SCHOOL MASCOT T-SHIRT & SWEATSHIRT ORDER	ABRAHAM LINCOLN ELEMENTARY	01	3,537.81
P15-01443	AMERICAN RED CROSS SACTO ATTN RICHARD CORNETT	Medical Science Supplies	HEALTH PROFESSIONS HIGH SCHOOL	01	222.97
P15-01444	JOHN WILEY AND SONS INC	AP PHYSICS STUDY GUIDE-WILEY HS MARKET PROMO	WEST CAMPUS	01	1,005.75
P15-01445	STATE OF CA FOOD DISTRIBUTION	4319 USDA FRUIT MIX, CANNED	NUTRITION SERVICES DEPARTMENT	13	732.50
P15-01446	DEMCO INC #C16027	COVERS FOR NEW COMMON CORE BOOKS	MARTIN L. KING JR ELEMENTARY	01	298.74
P15-01447	CALSPRA	CALSPRA MEMBERSHIP 2014-2015	COMMUNICATIONS OFFICE	01	198.00
P15-01448	CASCADE ROCK INC	CASCADE ROCK INC/ MS MONEY	LEATAATA FLOYD ELEMENTARY	01	1,579.11
P15-01449	LEARNING A-Z	renewal of BALANCE LITERACY license	JOHN H. STILL - K-8	01	97.60
P15-01450	CAROLINA BIOLOGICAL SUPPLY CO	CLASSROOM THERMOMETER	CAMELLIA BASIC ELEMENTARY	01	17.59
P15-01451	SYSCO FOOD SVCS OF SACRAMENTO	4320 12/01/14 OJ/WAFF STX	NUTRITION SERVICES DEPARTMENT	13	9,158.00
P15-01452	DON LEE FARMS	4321 12/4/14 PNCKE SAUS/BF PATTY/CHSEBRGERS	NUTRITION SERVICES DEPARTMENT	13	9,139.08
P15-01453	SYSCO FOOD SVCS OF SACRAMENTO	4322 12/5/14 TORTILLA CHIPS/GRN BNS/MASH POTATO	NUTRITION SERVICES DEPARTMENT	13	16,856.15
P15-01454	GOPHER SPORT	TEAM BUILDING - DODGEBALLS	HIRAM W. JOHNSON HIGH SCHOOL	01	368.14
P15-01455	MENTORING MINDS	BLOOMS/DEPTH OF KNOWLEDGE WHEEL TOOL	WILLIAM LAND ELEMENTARY	01	218.51
P15-01456	OFFICE DEPOT/EASTMAN ACCT. #89 574939	FILE CABINET FOR AP M. GARBOUSHIAN	JOHN F. KENNEDY HIGH SCHOOL	01	75.94
P15-01457	CDW-G C/O MICHAEL STILLE	VGA Cables and Monitor	THE MET	09	270.08

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P15-01458	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT DEPT	ANNUAL STORM WATER PERMIT FEES - COUNTY OF SAC	TRANSPORTATION SERVICES	01	3,531.00
TB15-00033	HOUGHTON MIFFLIN HARCOURT	High School Supplemental ELA	CURRICULUM & PROF DEVELOP	01	243,287.30
TB15-00034	HOUGHTON MIFFLIN HARCOURT	Write Source Books for The MET	ACADEMIC OFFICE	09	8,245.37
TB15-00035	HOUGHTON MIFFLIN HARCOURT	Write Source Books for New Tech	ACADEMIC OFFICE	09	8,245.37
Total Number of POs			419	Total	9,832,185.78

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	325	9,007,821.88
09	Charter School	33	111,585.90
11	Adult Education	4	1,519.80
12	Child Development	14	43,738.85
13	Cafeteria	21	293,057.90
21	Building Fund	20	333,042.45
25	Developer Fees	1	928.00
49	Capital Proj for Blended Compo	2	40,491.00
Total			9,832,185.78

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ESCAPE ONLINE

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Changes

	New PO Amount	Fund/ Object	Description	Change Amount
B15-00040	1,600.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts	1,000.00
B15-00043	42,000.00	13-5690	Cafeteria/Other Contracts, Rents, Leases	20,000.00
B15-00044	15,500.00	13-5690	Cafeteria/Other Contracts, Rents, Leases	10,000.00
B15-00049	5,000.00	01-4310	General Fund/Instructional Materials/Suppli	2,500.00
B15-00065	2,700.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B15-00093	11,000.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00
B15-00145	2,500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
B15-00146	11,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00-
B15-00159	12,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B15-00193	2,500.00	01-5690	General Fund/Other Contracts, Rents, Leases	500.00
B15-00197	7,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B15-00201	3,000.00	01-4331	General Fund/Transportation Repair Parts	1,000.00
B15-00204	5,000.00	01-5800	General Fund/Other Contractual Expenses	3,000.00
B15-00208	5,500.00	01-4331	General Fund/Transportation Repair Parts	1,500.00
B15-00214	11,200.00	01-4332	General Fund/Oil	4,200.00
B15-00220	750.00	01-4331	General Fund/Transportation Repair Parts	250.00
B15-00225	2,750.00	01-4331	General Fund/Transportation Repair Parts	250.00
B15-00259	1,250.00	01-4331	General Fund/Transportation Repair Parts	750.00
B15-00268	16,000.00	01-4331	General Fund/Transportation Repair Parts	6,000.00
B15-00278	2,250.00	01-4331	General Fund/Transportation Repair Parts	250.00
B15-00285	10,000.00	01-4331	General Fund/Transportation Repair Parts	5,000.00
B15-00286	650.00	01-4331	General Fund/Transportation Repair Parts	250.00
B15-00288	9,500.00	01-4331	General Fund/Transportation Repair Parts	2,000.00
B15-00291	4,500.00	01-4331	General Fund/Transportation Repair Parts	1,000.00
B15-00297	2,300.00	01-5690	General Fund/Other Contracts, Rents, Leases	800.00
B15-00302	38,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	23,000.00
B15-00304	4,500.00	01-5690	General Fund/Other Contracts, Rents, Leases	2,000.00
B15-00305	8,750.00	01-5690	General Fund/Other Contracts, Rents, Leases	6,250.00
B15-00378	6,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00-
B15-00398	4,470.00	01-4333	General Fund/Tires	470.00
B15-00411	18,500.00	12-4310	Child Development/Instructional Materials/Suppli	1,500.00
B15-00414	39,000.00	01-5832	General Fund/Transportation-Field Trips	7,000.00
B15-00466	289.74	01-5831	General Fund/Transportation-Parent Contract	4,210.26-
B15-00483	1,600.00	11-4320	Adult Education/Non-Instructional Materials/Su	413.09-
B15-00488	10,000.00	11-4310	Adult Education/Instructional Materials/Suppli	5,000.00
B15-00513	611.05	01-4310	General Fund/Instructional Materials/Suppli	11.05
B15-00573	180.00	01-4320	General Fund/Non-Instructional Materials/Su	30.00
B15-00610	56,000.00	13-4710	Cafeteria/Food	49,994.00
CHB15-00032	5,000.00	01-4310	General Fund/Instructional Materials/Suppli	2,000.00

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Includes Purchase Orders dated 10/15/2014 - 11/14/2014 ***

PO Changes (continued)

	New PO Amount	Fund/ Object	Description	Change Amount
CHB15-00059	8,750.00	01-4310	General Fund/Instructional Materials/Suppli	58.70-
CHB15-00089	20,000.00	01-4320	General Fund/Non-Instructional Materials/Su	10,000.00
CHB15-00100	24,000.00	01-4310	General Fund/Instructional Materials/Suppli	4,000.00
CHB15-00131	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB15-00134	2,500.00	01-4320	General Fund/Non-Instructional Materials/Su	500.00
CHB15-00159	12,000.00	01-4320	General Fund/Non-Instructional Materials/Su	10,000.00
CHB15-00198	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB15-00205	8,406.00	01-4310	General Fund/Instructional Materials/Suppli	3,406.00
CHB15-00216	5,700.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
CHB15-00238	7,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB15-00253	6,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB15-00260	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB15-00283	2,500.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB15-00366	2,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
CHB15-00371	12,350.00	01-5310	General Fund/Dues and Memberships	350.00
CS15-00036	10,651.05	01-5100	General Fund/Subagreements for Services abo	5,555.68
		01-5800	General Fund/Other Contractual Expenses	10.37
		Total PO CS15-00036		5,566.05
P15-00767	2,010.16	09-4210	Charter School/Other Books-General	38.88
P15-00875	1,290.91	01-4310	General Fund/Instructional Materials/Suppli	362.82
P15-00922	2,075.28	01-4320	General Fund/Non-Instructional Materials/Su	2,094.59-
P15-01101	12,920.83	01-4320	General Fund/Non-Instructional Materials/Su	3,551.44
P15-01115	1,371.44	01-4310	General Fund/Instructional Materials/Suppli	108.16
P15-01463	1,460.06	01-4310	General Fund/Instructional Materials/Suppli	34.96
Total PO Changes				<u><u>217,146.72</u></u>

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

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 11.2

Meeting Date: December 18, 2014

Subject: Head Start/Early Head Start Reports

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

Division/Department: Academic Office/Child Development

Recommendation: None

Background/Rationale:

The Office of Head Start, under the auspices of the U.S. Department of Health and Human Services/Administration for Children and Families, mandates that all Head Start/Early Head Start governing entities receive specified reports related to the operational and fiduciary status of the program. These reports must include information and/or a status update in the followings areas: budget, credit card usage, USDA meals/snacks, enrollment, and program updates or summaries, if applicable. Attached, are essential monthly reports for Board members' review.

Financial Considerations: N/A

Documents Attached:

Attachment 1: Head Start/Early Head Start Monthly Report Summary
Attachment 2: Child Development September 2014 Fiscal Report - Head Start Basic
Attachment 3: Child Development September 2014 Fiscal Report - Head Start Training & Technical Assistance
Attachment 4: Child Development September 2014 Fiscal Report - Early Head Start Basic
Attachment 5: Child Development September 2014 Fiscal Report - Early Head Start Training & Technical Assistance
Attachment 6: Head Start/Early Head Start Monthly Report Summary
Attachment 7: Child Development October 2014 Fiscal Report - Head Start Basic
Attachment 8: Child Development October 2014 Fiscal Report - Head Start Training & Technical Assistance
Attachment 9: Child Development October 2014 Fiscal Report - Early Head Start Basic
Attachment 10: Child Development October 2014 Fiscal Report - Early Head Start Training & Technical Assistance

Estimated Time of Presentation: N/A

Submitted by: Dr. Wanda Roundtree, Director, Child Development

Approved by: José L. Banda, Superintendent

Attachment 1
Head Start / Early Head Start
Monthly Report Summary

Budget Reports

September 2014 Budget Report Attached

USDA Meals and Snacks for September 2014

	<i>Breakfast</i>	<i>Lunch</i>	<i>Snack am</i>	<i>Snack pm</i>
Early Head Start	163	186	NA	113
Head Start Part-day	4737	1228	4529	1258
Head Start Wrap	8547	6008	NA	5756
Full-day Collaboration	3735	4055	NA	2674

Credit Card Expenses for October 2014

\$ 44.89 – Refreshments for Policy Committee Meeting

\$ 80.36 – Postage for Policy Committee Meetings

\$ 24.50 – Refreshments for Policy Committee Meeting

\$ 25.90 – Art supplies for the October Festival

\$ 94.52 – Children's snacks for the October Festival

Enrollment Report for October 2014

Head Start Enrollment	
Funded Enrollment	1312
Actual Enrollment	1312
Percentage of Actual Attendance	87%

Early Head Start Enrollment	
Funded Enrollment	144
Actual Enrollment	144
Percentage of Actual Attendance	66%

Disabilities Report for October 2014

Head Start 91

Early Head Start 14

Comments/Program Up-dates

There are no program updates at this time.

Attachment 2
CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5210


Month: September 1 - September 30, 2014

Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 09CH0012-005

Program: ☒ PA 22 HS BASIC R5210
☐ PA 20 BASIC T/TA
☐ PA 25 EHS
☐ PA 26 EHS T/TA
☐ OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I	Personnel	23,695.86	46,346.68	278,060.00	231,713.32
	Fringe Benefits	11,801.28	23,490.56	183,520.00	160,029.44
	A Occupancy	0.00	0.00	500.00	500.00
	D Staff Travel	0.10	0.10	2,173.00	2,172.90
	M Supplies	2,545.47	4,444.94	100.00	(4,344.94)
	I Other	0.00	0.00	10,000.00	10,000.00
	N Indirect Costs 4.51%	36,652.12	46,363.00	371,806.00	325,443.00
	I. TOTAL ADMINISTRATION	\$74,694.83	\$120,645.28	\$846,159.00	\$725,513.72
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$74,694.83	\$120,645.28	\$846,159.00	\$725,513.72
II	a. Personnel**	454,602.04	554,945.98	4,276,881.00	3,721,935.02
	b. Fringe Benefits**	311,384.59	384,676.21	2,992,363.00	2,607,686.79
	P c. Travel	0.00	0.00	27.00	27.00
	R d. Equipment	0.00	0.00	60,000.00	60,000.00
	O e. Supplies	3,254.96	5,293.99	254,171.00	248,877.01
	G f. Contractual	0.00	0.00	0.00	0.00
	R g. Construction	0.00	0.00	0.00	0.00
	A h. Other	11,769.14	15,173.88	186,231.00	171,057.12
	M				
	II. TOTAL PROGRAM	\$781,010.73	\$960,090.06	\$7,769,673.00	6,809,582.94
NON-FEDERAL PROGRAM Basic & T/TA August		\$41,569.24	\$41,569.24	\$2,158,958.00	2,117,388.76
TOTAL SETA COSTS (I + II)		\$855,705.56	\$1,080,735.34	\$8,615,832.00	7,535,096.66
Gerardo Castillo 		10/15/2014	Shelagh Ferguson	916.643.7878	
Interim Chief Business Officer - Authorized Signatu		Date	Prepared By	Phone	

File: R5210.14-15.xls

HEAD START ENROLLMENT
Funded Enrollment 1312

Attachment 3
CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5212

Month: September 1 - September 30, 2014

Agreement No.: 09CH0012-005

Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Program: ☐ PA 22 HS BASIC

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A

☒ PA 20 BASIC T/TA R5212

5735 47TH AVENUE

☐ PA 25 EHS

SACRAMENTO, CA 95824

☐ PA 26 EHS T/TA

☐ OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Occupancy				0.00
	Staff Travel				0.00
	Supplies				0.00
	Other				0.00
	Indirect Costs				0.00
	I. TOTAL ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$0.00	\$0.00	\$0.00	\$0.00
II P R O G R A M	a. Personnel**	0.00	0.00	0.00	0.00
	b. Fringe Benefits**	0.00	0.00	0.00	0.00
	c. Travel	495.30	1,295.30	6,220.00	4,924.70
	d. Equipment	0.00	0.00	0.00	0.00
	e. Supplies	0.00	0.00	3,323.00	3,323.00
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	0.00	0.00	9,594.00	9,594.00
	Indirect 4.51%	22.34	58.42	863.00	804.58
	II. TOTAL PROGRAM	\$517.64	\$1,353.72	\$20,000.00	18,646.28
NON-FEDERAL PROGRAM		\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)		\$517.64	\$1,353.72	\$20,000.00	18,646.28

Gerardo Castillo

10/15/2014

Shelagh Ferguson

916.643.7878

Interim Chief Business Officer - Authorized Signature

Date

Prepared By

Phone


Attachment 4

**CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5213**

Month: September 1 - September 30, 2014Agreement No.: 09CH0012-005Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICTProgram: ☐ PA 22 HS BASICRemit to address: GENERAL ACCOUNTING DEPARTMENT - 802A☐ PA 20 BASIC T/TA5735 47TH AVENUE☒ PA 25 EHS

R5213

SACRAMENTO, CA 95824☐ PA 26 EHS T/TA☐ OTHER

Cost Item		Actual Expenses		# Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel	3,832.00	8,020.39	37,362.00	29,341.61
	Fringe Benefits	2,282.30	4,650.06	24,659.00	20,008.94
	Occupancy	0.00	0.00	500.00	500.00
	Staff Travel	0.00	0.00	0.00	0.00
	Supplies	281.22	281.22	0.00	(281.22)
	Other	0.00	0.00	600.00	600.00
	Indirect Costs 4.51%	6,680.53	9,870.54	66,329.00	56,458.46
	I TOTAL ADMINISTRATION	\$13,076.05	\$22,822.21	\$129,450.00	\$106,627.79
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$13,076.05	\$22,822.21	\$129,450.00	\$106,627.79
II P R O G R A M	a. Personnel**	84,466.14	118,290.11	804,747.00	686,456.89
	b. Fringe Benefits**	55,555.23	84,052.60	542,669.00	458,616.40
	c. Travel	0.00	0.00	0.00	0.00
	d. Equipment	0.00	0.00	0.00	0.00
	e. Supplies	1,198.31	1,332.78	28,847.00	27,514.22
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	511.92	2,231.99	31,329.00	29,097.01
	II. TOTAL PROGRAM	\$141,731.60	\$205,907.48	\$1,407,592.00	1,201,684.52
	NON-FEDERAL PROGRAM Basic & T/TA August	\$8,626.37	\$8,626.37	\$391,152.00	382,525.63
TOTAL SETA COSTS (I+II)		\$154,807.65	\$228,729.69	\$1,537,042.00	1,308,312.31
<div> Gerardo Castillo <div>  </div> 10/15/2014 Shelagh Ferguson 916.643.7878 </div>					
Interim Chief Business Officer - Authorized Signature		Date		Prepared By	Phone

File: R5213.14-15.xls

EARLY HEAD START ENROLLMENT
Funded Enrollment 147

Attachment 5

**CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5216**

Month: September 1 - September 30, 2014 Agreement No.: 09CH0012-005

Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT Program: ☐ PA 22 HS BASIC

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A ☐ PA 20 BASIC T/TA

5735 47TH AVENUE ☐ PA 25 EHS

SACRAMENTO, CA 95824 ☒ PA 26 EHS T/TA R5216

☐ OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Occupancy				0.00
	Staff Travel				0.00
	Supplies				0.00
	Other				0.00
	Indirect Costs				0.00
	I TOTAL ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$0.00	\$0.00	\$0.00	\$0.00
II P R O G R A M	a. Personnel**	0.00	0.00	0.00	0.00
	b. Fringe Benefits**	0.00	0.00	0.00	0.00
	c. Travel	0.00	300.00	10,400.00	10,100.00
	d. Equipment	0.00	0.00	0.00	0.00
	e. Supplies	0.00	0.00	1,975.00	1,975.00
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	0.00	0.00	14,000.00	14,000.00
	j. Indirect 4.51%	0.00	13.53	1,189.00	1,175.47
	II. TOTAL PROGRAM	\$0.00	\$313.53	\$27,564.00	27,250.47
NON-FEDERAL PROGRAM - May		\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I+II)		\$0.00	\$313.53	\$27,564.00	27,250.47
<div>Gerardo Castillo</div> <div>Interim Chief Business Officer - Authorized Signatu</div>					
		10/15/2014		Shelagh Ferguson	916.643.7878
		Date		Prepared By	Phone

**Attachment 6
Head Start / Early Head Start
Monthly Report Summary**

Budget Reports

October 2014 Budget Report Attached

Credit Card Expenses for November 2014

\$ 80.05 – Refreshments for Policy Committee Meeting

\$ 40.46 – Postage for Policy Committee Meetings

\$ 23.73 – Refreshments for Male Involvement Representative Meeting

Enrollment Report for November 2014

Head Start Enrollment	
Funded Enrollment	1312
Actual Enrollment	1312
Percentage of Actual Attendance	82%

Early Head Start Enrollment	
Funded Enrollment	144
Actual Enrollment	144
Percentage of Actual Attendance	63%

Disabilities Report for November 2014

Head Start 105

Early Head Start 16

Comments/Program Up-dates

There are no program updates at this time.

Attachment 7

**CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5210**

Month: October 1 - October 31, 2014Agreement No.: 09CH0012-005Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICTProgram: ☒ PA 22 HS BASIC R5210Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A☐ PA 20 BASIC T/TA☐ PA 25 EHS☐ PA 26 EHS T/TA☐ OTHER5735 47TH AVENUESACRAMENTO, CA 95824

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel	22,336.82	68,683.50	278,060.00	209,376.50
	Fringe Benefits	11,252.04	34,742.60	183,520.00	148,777.40
	Occupancy	0.00	0.00	500.00	500.00
	Staff Travel	0.00	0.10	2,173.00	2,172.90
	Supplies	5,003.79	9,448.73	100.00	(9,348.73)
	Other	2.38	2.38	10,000.00	9,997.62
	Indirect Costs 4.51%	37,008.63	83,371.63	371,806.00	288,434.37
	I. TOTAL ADMINISTRATION	\$75,603.66	\$196,248.94	\$846,159.00	\$649,910.06
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$75,603.66	\$196,248.94	\$846,159.00	\$649,910.06
II P R O G R A M	a. Personnel**	456,151.67	1,011,097.65	4,276,881.00	3,265,783.35
	b. Fringe Benefits**	303,761.72	688,437.93	2,992,363.00	2,303,925.07
	c. Travel	0.00	0.00	27.00	27.00
	d. Equipment	0.00	0.00	60,000.00	60,000.00
	e. Supplies	16,309.66	21,603.65	254,171.00	232,567.35
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	5,772.34	20,946.22	186,231.00	165,284.78
	II. TOTAL PROGRAM	\$781,995.39	\$1,742,085.45	\$7,769,673.00	6,027,587.55
	NON-FEDERAL PROGRAM Basic & T/TA September	\$263,579.86	\$305,149.10	\$2,158,958.00	1,853,808.90
TOTAL SETA COSTS (I+II)		\$857,599.05	\$1,938,334.39	\$8,615,832.00	6,677,497.61
Gerardo Castillo		11/19/2014	Shelagh Ferguson	916.643.7878	
Interim Chief Business Officer - Authorized Signature		Date	Prepared By	Phone	

File: R5210.14-15.xls

HEAD START ENROLLMENT
Funded Enrollment 1312

Attachment 8

**CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5212**

Month: October 1 - October 31, 2014Agreement No.: 09CH0012-005Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICTProgram: ☐ PA 22 HS BASICRemit to address: GENERAL ACCOUNTING DEPARTMENT - 802A☒ PA 20 BASIC T/TA R52125735 47TH AVENUE☐ PA 25 EHSSACRAMENTO, CA 95824☐ PA 26 EHS T/TA☐ OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Occupancy				0.00
	Staff Travel				0.00
	Supplies				0.00
	Other				0.00
	Indirect Costs				0.00
	I. TOTAL ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$0.00	\$0.00	\$0.00	\$0.00
II P R O G R A M	a. Personnel**	0.00	0.00	0.00	0.00
	b. Fringe Benefits**	0.00	0.00	0.00	0.00
	c. Travel	293.20	1,588.50	6,220.00	4,631.50
	d. Equipment	0.00	0.00	0.00	0.00
	e. Supplies	443.73	443.73	3,323.00	2,879.27
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	1,689.46	1,689.46	9,594.00	7,904.54
	Indirect 4.51%	109.43	167.85	863.00	695.15
	II. TOTAL PROGRAM	\$2,535.82	\$3,889.54	\$20,000.00	16,110.46
NON-FEDERAL PROGRAM		\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I+II)		\$2,535.82	\$3,889.54	\$20,000.00	16,110.46
<div>Gerardo Castillo</div> <div>Interim Chief Business Officer - Authorized Signatur</div>					
		11/19/2014		Shelagh Ferguson	916.643.7878
		Date		Prepared By	Phone

Attachment 9

**CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5213**

Month: October 1 - October 31, 2014Agreement No.: 09CH0012-205Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICTProgram: ☐ PA 22 HS BASICRemit to address: GENERAL ACCOUNTING DEPARTMENT - 802A☐ PA 20 BASIC T/TA5735 47TH AVENUE☒ PA 25 EHS

R5213

SACRAMENTO, CA 95824☐ PA 26 EHS T/TA☐ OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel	4,012.45	12,032.84	37,362.00	25,329.16
	Fringe Benefits	2,382.23	7,032.29	24,659.00	17,626.71
	Occupancy	0.00	0.00	500.00	500.00
	Staff Travel	0.00	0.00	0.00	0.00
	Supplies	788.15	1,069.37	0.00	(1,069.37)
	Other	0.00	0.00	600.00	600.00
	Indirect Costs 4.51%	5,422.37	15,292.91	66,329.00	51,036.09
	I. TOTAL ADMINISTRATION	\$12,605.20	\$35,427.41	\$129,450.00	\$94,022.59
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$12,605.20	\$35,427.41	\$129,450.00	\$94,022.59
II P R O G R A M	a. Personnel**	64,494.94	182,785.05	804,747.00	621,961.95
	b. Fringe Benefits**	43,254.92	127,307.52	542,669.00	415,361.48
	c. Travel	0.00	0.00	0.00	0.00
	d. Equipment	0.00	0.00	0.00	0.00
	e. Supplies	2,261.10	3,593.88	28,847.00	25,253.12
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	3,036.15	5,268.14	31,329.00	26,060.86
	II. TOTAL PROGRAM	\$113,047.11	\$318,954.59	\$1,407,592.00	1,088,637.41
	NON-FEDERAL PROGRAM Basic & T/TA September	\$17,013.84	\$25,640.21	\$391,152.00	365,511.79
TOTAL SETA COSTS (I + II)		\$125,652.31	\$354,382.00	\$1,537,042.00	1,182,660.00
Gerardo Castillo		11/19/2014	Shelagh Ferguson	916.643.7878	
Interim Chief Business Officer - Authorized Signature		Date	Prepared By	Phone	

File: R5213.14-15.xls

EARLY HEAD START ENROLLMENT
Funded Enrollment 147

Attachment 10

**CHILD DEVELOPMENT DEPARTMENT
FISCAL REPORT
R5216**

Month: October 1 - October 31, 2014Agreement No.: 09CH0012-205Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICTProgram: ☐ PA 22 HS BASICRemit to address: GENERAL ACCOUNTING DEPARTMENT - 802A☐ PA 20 BASIC T/TA5735 47TH AVENUE☐ PA 25 EHSSACRAMENTO, CA 95824☒ PA 26 EHS T/TA

R5216

☐ OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Occupancy				0.00
	Staff Travel				0.00
	Supplies				0.00
	Other				0.00
	Indirect Costs				0.00
	I. TOTAL ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00
	NON-FEDERAL ADMINISTRATION *				
	TOTAL FED & NON-FED ADMIN	\$0.00	\$0.00	\$0.00	\$0.00
II P R O G R A M	a. Personnel**	0.00	0.00	0.00	0.00
	b. Fringe Benefits**	0.00	0.00	0.00	0.00
	c. Travel	589.00	889.00	10,400.00	9,511.00
	d. Equipment	0.00	0.00	0.00	0.00
	e. Supplies	0.00	0.00	1,975.00	1,975.00
	f. Contractual	0.00	0.00	0.00	0.00
	g. Construction	0.00	0.00	0.00	0.00
	h. Other	1,102.24	1,102.24	14,000.00	12,897.76
	j. Indirect 4.51%	76.27	89.80	1,189.00	1,099.20
	II. TOTAL PROGRAM	\$1,767.51	\$2,081.04	\$27,564.00	25,482.96
	NON-FEDERAL PROGRAM - May	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I+II)		\$1,767.51	\$2,081.04	\$27,564.00	25,482.96

Gerardo Castillo

11/19/2014

Shelagh Ferguson

916.643.7878

Interim Chief Business Officer - Authorized Signatu

Date

Prepared By

Phone