



Putting
Children
First

BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, March 18, 2021

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

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

AGENDA

2020/21-28

Allotted Time

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

NOTICE OF PUBLIC ATTENDANCE BY LIVESTREAM

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

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

NOTICE OF PUBLIC COMMENT AND DEADLINE FOR SUBMISSION:

Public comment may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the URL <https://tinyurl.com/SCUSDcommentMarch18>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Regardless of the method by which public comment is submitted, including a request for oral comment, the submission deadline for closed and open session items shall be no later than noon, March 18. Individual public comment shall be presented to the Board orally for no more than two minutes, or other time determined by the Board on each agenda item. Public comments submitted in writing will not be read aloud, but will be provided to the Board in advance of the meeting and posted on the District's website. The Board shall limit the total time for public comment presented on each agenda item, including communications and organizational reports, to 15 minutes in length. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments.

3.0 CLOSED SESSION

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:

- a) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2020120456)*
- b) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Two Potential Cases)*
- c) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)*

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

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

3.4 Government Code 54957 – Public Employee Appointment

- a) Chief Information Officer*
- b) Principal, Bowling Green Charter McCoy Academy Elementary School*
- c) Principal, Tahoe Elementary School*

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

4.1 The Pledge of Allegiance

4.2 Broadcast Statement

4.3 Stellar Students – Andrez Castillejo, a 5th Grade student at Parkway Elementary School and Jovahny Rosales, a 7th Grade student from Will C. Wood Middle School.

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

6:10 p.m. 6.0 AGENDA ADOPTION

6:15 p.m. 7.0 SPECIAL PRESENTATION

7.1 Women’s History Month (Leticia Garcia)

Action
5 minute presentation
15 minute public comments
5 minute discussion
(Roll Call Vote)

7.2 Conditions of Readiness Update on In-Progress Metrics
(Various Departments)

Information
30 minute presentation
15 minute public comments
20 minute discussion

7.3 2020-2021 Second Interim Financial Report and FCMAT
Update (Rose Ramos)

Conference/Action
20 minute presentation
15 minute public comments
30 minute discussion
(Roll Call Vote)

8:50 p.m. **8.0 PUBLIC COMMENT**

15 minutes

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9:05 p.m. **9.0 COMMUNICATIONS**

9.1 Employee Organization Reports:

- SCTA

Information
15 minutes

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

9:20 p.m. 10.1 Approve Resolution No. 3189: Renewal of the Charter for California Montessori Project – Capital Campus (CMP) (Jessie Ramos and Brett Barley)

Action
15 minute presentation
15 minute public comments
10 minute discussion
(Roll Call Vote)

10:00 p.m. 10.2 Approve Resolution No. 3190: Renewal of the Charter for Capitol Collegiate Academy (CCA) (Jessie Ramos and Cristin Fiorelli)

Action
15 minute presentation
15 minute public comments
10 minute discussion
(Roll Call Vote)

10:40 p.m. **11.0 CONSENT AGENDA**

Action
2 minutes
15 minute public comments
(Roll Call Vote)

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

11.1 Items Subject or Not Subject to Closed Session:

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

11.1b *Approve Personnel Transactions (Cancy McArn)*

11.1c *Approve Donations to the District for the Period of February 1-28, 2021 (Rose Ramos)*

11.1d *Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of February 2021 (Rose Ramos)*

11.1e *Approve Minutes of the February 18, 2021, Board of Education Meeting (Jorge A. Aguilar)*

11.1f *Approve Minutes of the February 27, 2021, Board of Education Special Meeting (Jorge A. Aguilar)*

11.1g *Approve Exclusive Negotiating Agreement – Extension, 2718 G Street, Old Marshall (Nathaniel Browning)*

11.1h *Approve Adoption of Updated High School International Baccalaureate Instructional Materials (Christine Baeta and Matt Turkie)*

10:57 p.m. **12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS**

Receive Information

12.1 Business and Financial Information:

- *Purchase Order for the Period of January 15, 2020 through February 14, 2021 (Rose Ramos)*

12.2 Head Start Reports

11:02 p.m. **12.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ April 8, 2021 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting
- ✓ April 22, 2021 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.1

Meeting Date: March 18, 2021

Subject: Approve Resolution No. 3188: Recognition of National Women's History Month, March 2021

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

Division: Board Office

Recommendation: Approve Resolution No. 3188: National Women's History Month for March 2021.

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

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Resolution No. 3188

<p>Estimated Time of Presentation: 5 minutes Submitted by: Leticia Garcia, Board Member Approved by: Jorge A. Aguilar, Superintendent</p>
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

RESOLUTION NO. 3188

RECOGNITION OF NATIONAL WOMEN’S HISTORY MONTH, MARCH 2021

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

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

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 18th day of March, 2021, by the following vote:

A YES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTESTED TO:

Christina Pritchett
President of the Board of Education

Jorge A. Aguilar
Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Item# 7.2

Meeting Date: March 18, 2021

Subject: Conditions of Readiness Update on In-Progress Metrics

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

Division: Continuous Improvement and Accountability, Student Support & Health Services, Facilities, Risk Management

Recommendation: N/A

Background/Rationale: As the Sacramento City Unified School District prepares for re-opening safely for in-person instruction for students, staff, families and our community, the district has identified key metrics to ensure that SCUSD is ready. This presentation will be an update on the few remaining metrics which are still in process.

Financial Considerations: N/A

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

Documents Attached:
N/A

<p>Estimated Time of Presentation: 30 minutes Submitted by: Vincent Harris, Chief Continuous Improvement and Accountability Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 7.3

Meeting Date: March 18, 2021

Subject: 2020-2021 Second Interim Financial Report and FCMAT Update

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

Division: Business Services

Recommendation: Approve the 2020-21 Second Interim Financial Report with a Negative Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the second of three interim financial reports presented to the Board of Education for the 2020-21 year. The report provides financial information as of January 31, 2021.

Financial Considerations: The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2020-21 adopted revised budget and the negative certification of the Second Interim Financial Report. This status indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years. Although the District’s Multiyear Projections indicate a positive ending balance in fiscal year 2022-23, the deficit has not been eliminated and cash flow continues to deteriorate rapidly due to the structural deficit.

Additionally, the District’s budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education (SCOE). These fiscal issues must be resolved in order for the District to achieve fiscal solvency and certify as positive. The Executive Summary includes the criteria for certification of fiscal stability as provided by SCOE.

By the 2020-21 third interim report, the District will have budget projections for fiscal year 2023-24.

The District must maintain its required 2% reserve for economic uncertainties. Under current projections, the district is deficit spending in subsequent years. Budget adjustments are needed for 2021-22 and 2022-23 to prevent the district from running out of fund balance.

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

Documents Attached:

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2020-21 Second Interim Financial Report

<p>Estimated Time: 20 Minutes Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>

Board of Education Executive Summary

Business Services

2020-2021 Second Interim Financial Report

March 18, 2021



I. OVERVIEW/HISTORY:

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

This is the second of the interim financial reports presented to the Governing Board for the 2020-21 fiscal year.

The District's 2020-21 revised adopted budget was disapproved by Sacramento County Office of Education (SCOE) due to the District's projected on-going structural deficit, extreme cash flow issues, negative fund balance projections and conclusions presented in the September 15, 2020 FCMAT letter. This represents the third consecutive budget that has been disapproved by SCOE. The Governing Board voted to waive the formation of the Budget Review Committee and the waiver was approved by California Department of Education. The District has been working with the Fiscal Advisor assigned by SCOE.

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

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of March 18, 2021.

Board of Education Executive Summary

Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

FCMAT Updates Presented	Number Identified FCMAT Findings	FCMAT Findings Updated this period	FCMAT Findings Completed this period	FCMAT Findings Completed	FCMAT Findings Remaining
February 28, 2019	60	28	0	0	60
April 11, 2019	60	18	18	18	42
June 13, 2019	60	23	1	19	41
July 23, 2019	60	10	0	19	41
November 20, 2019	60	31	7	26	34
December 19, 2019	60	0	0	26	34
March 19, 2020	60	26	1	27	33
May 8, 2020	60	36	*1	26	34**
December 10, 2020	60	28	1	27	33
March 18, 2021	60	21	3	30	30
*one item was moved to "completed" status while another item was moved from "complete" to "in progress".					
**two items were moved from "completed" status to "in progress" during the May 8, 2020 update.					

A report of the updated findings is included in the 2nd Interim documents and can also be found on the District's financial webpage at <https://www.scusd.edu/fcmat>.

II. Driving Governance:

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

Board of Education Executive Summary

Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

the current fiscal year or two subsequent fiscal years. A “negative” certification means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.

The Executive Summary provides detailed and summarized financial data and graphs of the 2020-2021 Second Interim Report.

IV. Goals, Objectives and Measures:

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

V. Major Initiatives:

- Use the Second Interim Financial Report information to guide budget development for FY 2021-22 and 2022-23.
- Continue to work with the Fiscal Advisor and staff to implement FCMAT’s recommendations.

VI. Results:

Budget development for 2021-2022 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2021.

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 finances.
- Continue to monitor the District and state fiscal health.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.



Board of Education Executive Summary

Business Services

2020-2021 Second Interim Financial Report

March 18, 2021

2020-2021 Second Interim Financial Report:

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District's 2020-21 Second Interim financial report is budgeted assuming a 0.00% COLA for 2020-21, 3.84% COLA for 2021-22 and 1.28% COLA for 2022-23.

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

2020-21 State Enacted Budget – COLA & Deferrals

Local Control Funding Formula (LCFF): The Enacted State Budget included no COLA funding for LCFF for the current year, but also did not subject LEAs to the -10% proration factor proposed in the Governor's May Revision. However, as noted above, LEAs are projected to receive a COLA. The chart below is a comparison of the COLA percentages between the various budget reporting periods:

Description	2020-21	2021-22	2022-23
Funded COLAs (May Revision)	-7.92% Net	-7.92% Net	-7.92% Net
Funded COLAs (Enacted Budget)	0% Net	N/A	N/A
Statutory COLAs as of the 21-22 Governor's Proposal	2.31%	1.50%	2.98%
Funded COLAs (Governor's Proposal)	0% Net	3.84%	2.98%
SSC Estimated Planning COLA as of the 21-22 Governor's Proposal	0% Net	3.84%	1.28%

Under the Governor's budget proposal and current law, traditional attendance accounting returns in 2021-22 with the assumption that all students will attend school in person. Please note that programs outside of the LCFF are proposed to receive the statutory COLA of 1.50% for 2021-22.

K-12 One-Time Funding: Unlike past years the Enacted State Budget included no one-time Proposition 98 discretionary funding. However, Mandated Block Grant Funding continues for both Districts and Charters.

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Apportionment Deferrals: The Enacted Budget includes \$11 billion in deferrals from 2020-21 to 2021-22, which assisted in eliminating the Governor’s proposal for the 10% proration factor. However, the deferrals will require LEAs to plan carefully for cashflow requirements. Deferral percentages and estimated Statewide dollar amounts are as follows:

<u>Month</u>	<u>Percent</u>	<u>Est. \$ Amount</u>
○ February 2021 to November 2021	53%	\$1.54 Billion
○ March 2021 to October 2021	82%	\$2.38 Billion
○ April 2021 to September 2021	82%	\$2.38 Billion
○ May 2021 to August 2021	82%	\$2.38 Billion
○ June 2021 to July 2021	100%	\$2.38 Billion

Funding sources impacted by the deferrals include the following:

- LCFF State Aid apportionments (Resource 0000, Object 8011)
- Basic aid Choice apportionments (Resource 0000, Object 8011)
- Adults in correctional facilities (Resource 6015, Object 8311)
- Special Education AB 602 (Resource 6500, Object 8311)

Districts that cannot meet their financial obligations for February 2021 through June 2021 and have exhausted all other borrowing options may apply for an exemption from the deferral(s).

In addition, the Governor has authorized counties to delay property tax payments to LEAs. This could result in additional cashflow burdens for school districts.

- **Planning for Apportionment Deferrals:** LEAs must plan for deferrals aggressively, as the impact on available cash to meet payrolls will be significant. Actions could include:
 - Enhanced cash flow projections for up to 18 to 24 months
 - Monthly updates for cash flow projections
 - Establish timelines and sources for temporary borrowing, including:
 - Borrowing from other Funds
 - Tax and Revenue Notes
 - Borrowing from the County Office of Education or County Treasurer
 - Borrowing from other potential Statewide cash borrowing sources

SCUSD has applied for and received 100% deferral exemptions for the months of April and May 2021. SCUSD has also applied for the State Wide CFSA Tax and Revenue Notes (TRAN). The District is currently evaluating the need for the TRAN given the updated one-time operational savings and the approved deferral exemptions.

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	First Interim Budget 2020-21			Second Interim Budget 2020-21			Change in 2020-21 Since First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	403,909,833	1,777,094	405,686,927	410,429,540	1,777,094	412,206,634	6,519,707	0	6,519,707	1
Federal Revenue	155,908	117,259,991	117,415,899	155,908	110,352,243	110,508,151	0	(6,907,748)	(6,907,748)	2
State Revenue	6,588,341	68,043,128	74,631,469	6,588,341	67,072,100	73,660,441	0	(971,028)	(971,028)	3
Local Revenue	7,173,648	2,898,200	10,071,847	7,234,633	1,854,639	9,089,272	60,985	(1,043,561)	(982,575)	4
Total Revenue	417,827,730	189,978,413	607,806,143	424,408,422	181,056,076	605,464,498	6,580,692	(8,922,337)	(2,341,645)	
Expenditures										
Certificated Salaries	163,066,687	55,826,602	218,893,289	156,732,212	55,151,780	211,883,992	(6,334,475)	(674,822)	(7,009,297)	5
Classified Salaries	37,552,368	22,975,966	60,528,334	36,141,813	22,561,286	58,703,099	(1,410,555)	(414,681)	(1,825,235)	6
Benefits	111,833,226	67,962,970	179,796,196	109,258,077	67,723,442	176,981,519	(2,575,149)	(239,528)	(2,814,677)	7
Books and Supplies	14,521,520	74,531,797	89,053,317	11,056,509	56,691,006	67,747,515	(3,465,011)	(17,840,791)	(21,305,802)	8
Other Services & Oper. Expenses	27,646,999	59,865,350	87,512,348	23,591,234	56,342,700	79,933,935	(4,055,764)	(3,522,649)	(7,578,414)	9
Capital Outlay	61,703	2,946,723	3,008,426	70,783	3,226,885	3,297,668	9,080	280,162	289,242	10
Other Outgo 7xxx	1,110,300	0	1,110,300	1,110,300	0	1,110,300	0	0	0	
Transfer of Indirect 73xx	(7,137,368)	6,191,777	(945,591)	(6,700,447)	5,752,871	(947,576)	436,921	(438,906)	(1,985)	11
Total Expenditures	348,655,435	290,301,184	638,956,619	331,260,482	267,449,969	598,710,451	(17,394,953)	(22,851,215)	(40,246,168)	
Deficit/Surplus	69,172,295	(100,322,771)	(31,150,477)	93,147,940	(86,393,894)	6,754,047	23,975,646	13,928,878	37,904,523	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	671,565	0	671,565	1,114,503	0	1,114,503	442,938	0	442,938	12
Contributions to Restricted	(91,973,263)	91,973,263	0	(89,509,863)	89,509,863	0	2,463,400	(2,463,400)	0	13
Net increase (decrease) in Fund Balance	(22,129,404)	(8,349,508)	(30,478,912)	4,752,580	3,115,970	7,868,549	26,881,984	11,465,478	38,347,461	
Beginning Balance	84,699,103	8,349,508	93,048,611	84,699,103	8,349,508	93,048,611	0	0	0	
Ending Balance	62,569,699	(0)	62,569,699	89,451,682	11,465,478	100,917,160	26,881,984	11,465,478	38,347,461	
Revolving/Stores/Prepays	330,662		330,662	329,003		329,003	(1,659)	0	(1,659)	
Reserve for Econ Uncertainty (2%)	12,765,701		12,765,701	11,951,919		11,951,919	(813,782)	0	(813,782)	
Restricted Programs		(0)	(0)	0	11,465,478	11,465,478	0	11,465,478	11,465,478	
Assigned for H&H Cap City				0			0			
Assigned for Textbooks	0		0	0		0	0	0	0	
Other Assignments			0	0		0			0	
Unappropriated Fund Balance	49,473,336	0	49,473,336	77,170,761	0	77,170,761	27,697,425	0	27,697,425	
<i>Unappropriated Percent</i>			<i>7.7%</i>			<i>12.9%</i>			<i>5.1%</i>	

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Comparison of the 2020-21 Second Interim Report to the First Interim Report:

Notes: Explanation of Changes from 1st Interim to 2nd Interim	
1	The increase in LCFF is due to the Unduplicated Pupil Percentage going back up to 72%
2	The decrease in federal revenue is due to a decrease in projected spending for Title I for \$3.6M, Title II for \$0.5M, Title III for \$0.6M, Title IV for \$1.6M and \$0.6M in other federal programs
3	The decrease in restricted state revenue is due to decreases in spending for CTE fund for \$856k and \$115k in other state programs
4	The decrease in restricted local revenue is due to projected decreases in spending for local grants.
5	The unrestricted salaries decreased by \$5.6M due to teacher vacancies, projected savings in substitute and extra duty budgets, \$210k for pupil support vacancies and extra duty budgets and \$500k for administrative position vacancies. Restricted salaries decreased by \$677K due to projected vacancy, substitute and extra budget savings in Title I, IV and Special Education programs
6	The unrestricted salaries decreased by \$924K due to one time savings in transportation, security and operations salaries due to vacancies, substitute budget savings and some of these salaries were moved to CARES funding, \$212K savings in supervisor vacancies and \$183k in office support vacancies. Restricted salaries decreased by \$415K due to projected vacancy, substitute and extra budget savings in Title I, IV, Special Education and RRM programs
7	Unrestricted benefits has decreased primarily due to savings in STRS/PERS of \$1.3M and Health/Welfare of \$700K. Restricted benefits decreased due to the decrease in certificated and classified salaries.
8	Unrestricted books & supplies decreased due to projected savings related to school closures through March 2021 which includes savings to instructional supplies, athletics programs, technology and operations. Allowable technology and operation expenses have been offset with CARES funding. Restricted books & supplies are related to the revenue adjustments made to federal programs like Title I, II, IV and Medi Cal for \$4.2M, CARES funding adjustments of \$8.4M, \$2.2M in state programs, RRM budget for \$1.6M and local program adjustments of \$1.0M
9	Unrestricted services and other operating expenses decreased due to projected savings related to school closures through March 2021 which includes savings to instructional, athletics, technology and operations budgets. Restricted savings are related to the revenue adjustments made to federal programs like Title I, II, IV and Medi Cal for \$2.0M and \$1.5M in state programs.
10	The increase in restricted capital outlay is primarily due to budgeting for CARES related purchases
11	The decrease indirect costs is related to the decreases in restricted revenues associated with projected decreases in spending.
12	The transfers out to Charter Schools decreased by \$315k for George Washington Carver and by \$128k for New Tech due to higher projected LCFF revenues and budget adjustments.
13	The decrease in the contribution is related to projected one-time savings in special education costs.

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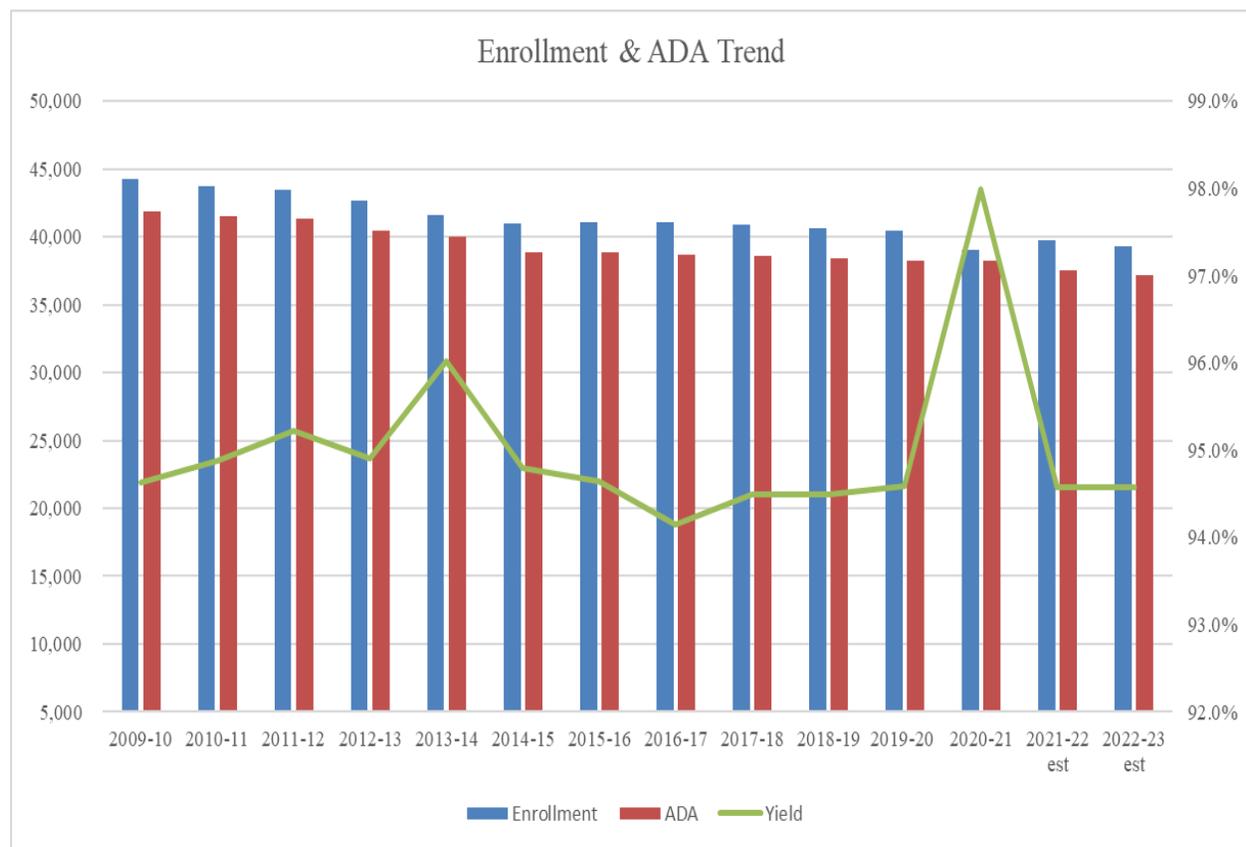
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2020-21 Sacramento City Unified School District Primary Budget Components:

Average Daily Attendance (ADA) is estimated at 38,324.71, or 38,219.84 (excluding COE ADA of 104.87). Due to the “hold harmless” provision with SB 98, the funded ADA will be based on the 2019-2020 ADA of 38,324.71.

The District’s estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has recovered to prior year levels at 72%. The UPP for supplemental and concentration funding is based on a three year rolling average; for the 2020-21 fiscal year the UPP rolling average is 72.25%.



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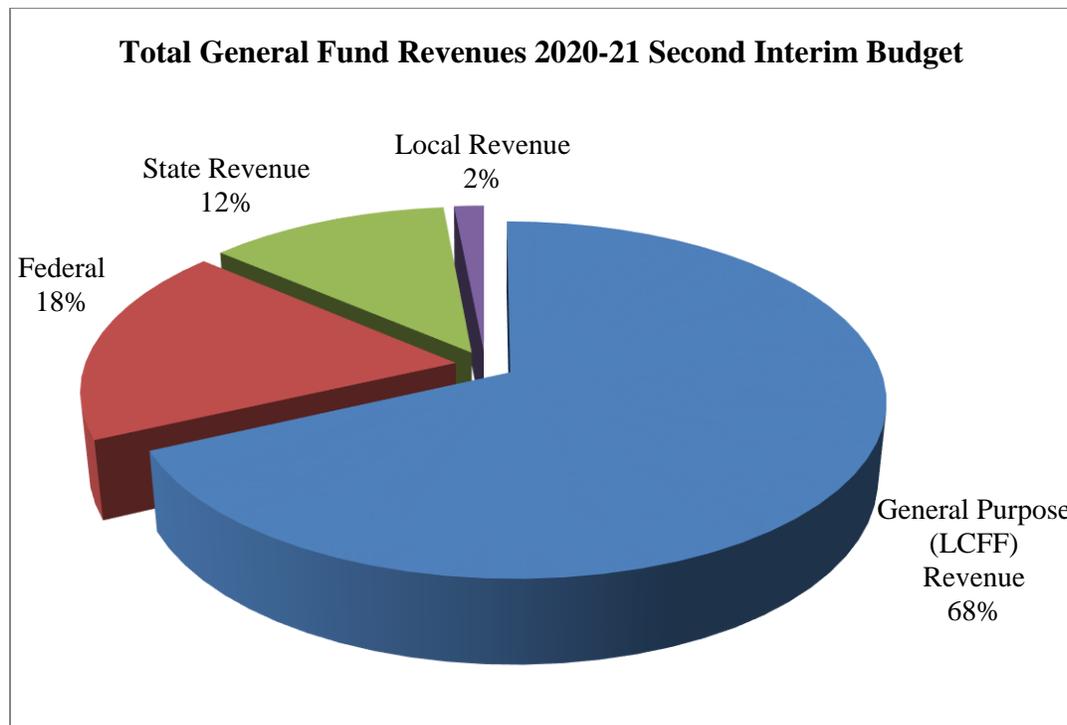
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General Fund Revenue Components

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$410,429,540	\$412,206,634
Federal	\$155,908	\$110,508,151
State Revenue	\$6,588,341	\$73,660,441
Local Revenue	\$7,234,633	\$9,089,272
TOTAL	\$424,408,422	\$605,464,498



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Education Protection Account:

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds, therefore, additional revenue is not provided.

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2021	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 74,302,399
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 74,302,399
Balance	<u>\$ -</u>

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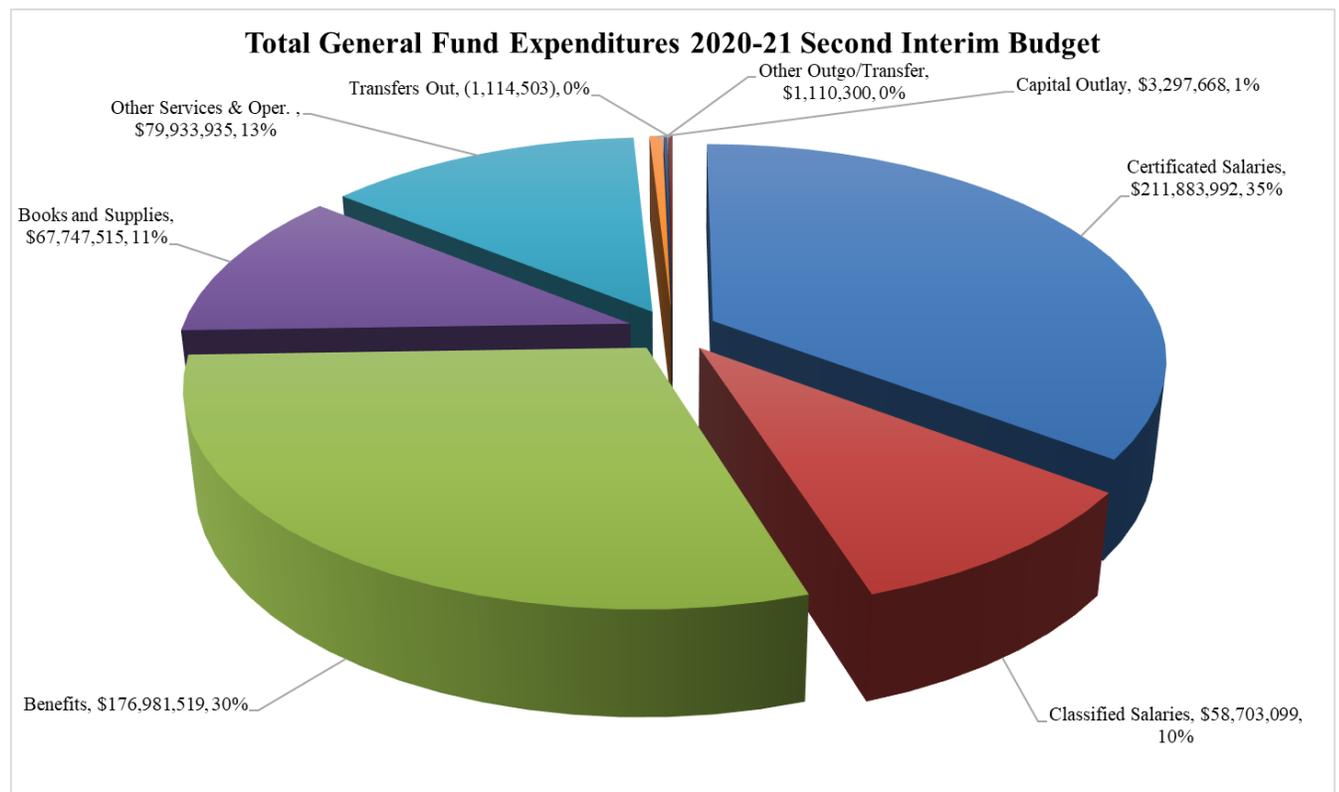


General Fund Operating Expenditure Components

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	156,732,212	55,151,780	\$211,883,992
Classified Salaries	36,141,813	22,561,286	\$58,703,099
Benefits	109,258,077	67,723,442	\$176,981,519
Books and Supplies	11,056,509	56,691,006	\$67,747,515
Other Services & Oper.	23,591,234	56,342,700	\$79,933,935
Capital Outlay	70,783	3,226,885	\$3,297,668
Other Outgo/Transfer	1,110,300	0	\$1,110,300
Transfers Out	(1,114,503)	0	(1,114,503)
TOTAL	336,846,425	261,697,098	\$598,543,524

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 90% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

Graphical representation of total general fund expenditures by percentage:



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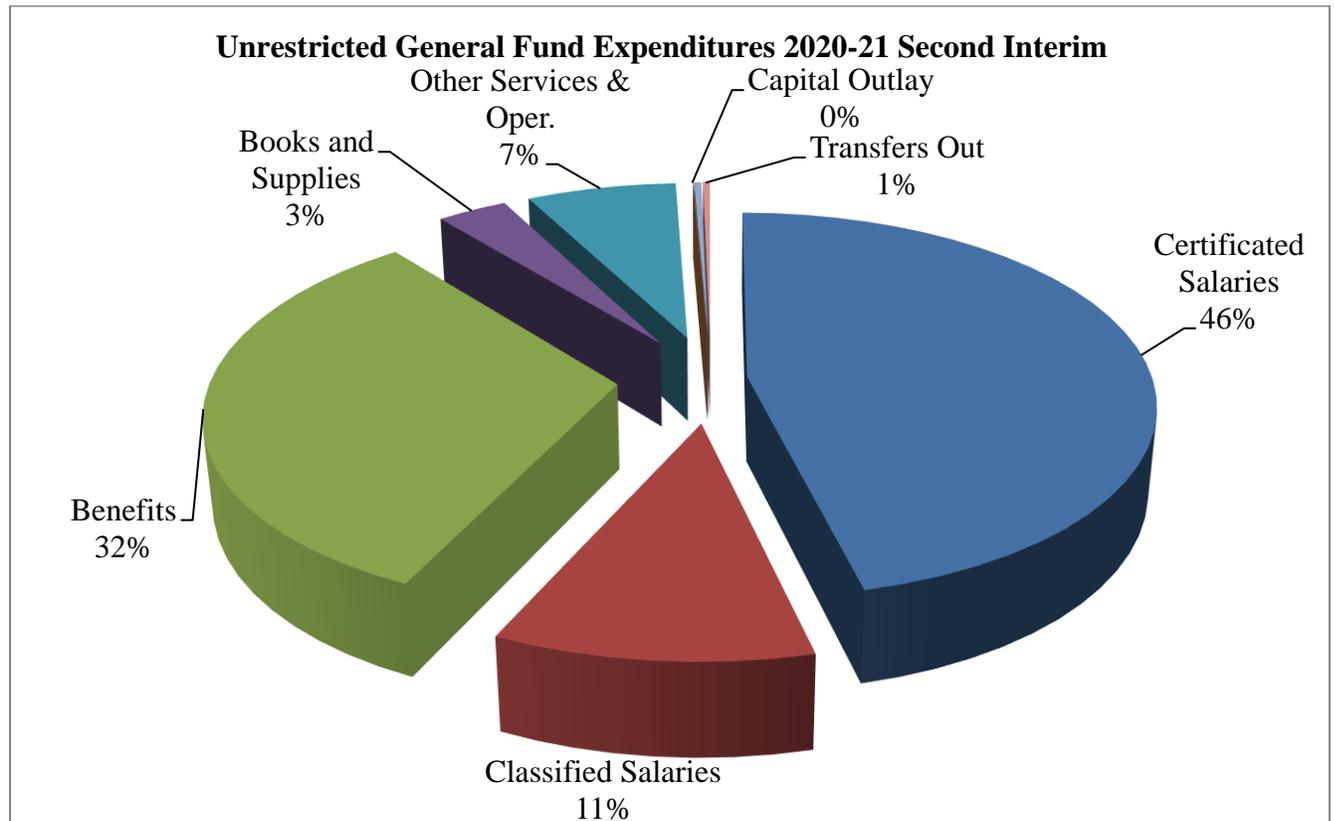
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Graphical representation of unrestricted general fund expenditures by percentage:



Capital Outlay = .01%

Transfers Out = -.19%

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General Fund Contributions to Restricted Programs:

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

Resource		2020-21 REVISED Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget
6500	Special Education	75,692,263	74,892,263	72,428,863
8150	Routine Restricted Maintenance Account	18,765,074	17,081,000	17,081,000

Routine Restricted Maintenance Account (RRMA):

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

State Enacted 2020-2021 Budget provides school districts with flexibility, section 99 of Senate Bill 98 (Chapter 24/2020) – the Education Omnibus Trailer Bill – states that:

- Allows State pension on-behalf-of payments to be excluded from the 3% RRMA calculation
- Allows ESSER and LLMF funds to be excluded from the 3% RRMA calculation

Prior to the above flexibility, as of 2019-20 per Education Code Section 17070.75(b)(2) (B-C) the primary compliance components required:

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

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General Fund Summary:

The District's 2020-21 General Fund projects a total operating increase of \$7.8 million resulting in an estimated ending fund balance of \$101 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$329,003; restricted programs - \$11,465,478; economic uncertainty - \$11,951,919; amount above economic uncertainty - \$77,170,761; total unassigned - \$89,122,680. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following page.

2020-21 Second Interim Fund Balance Component Summary

Description	2020-21 Second Interim Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepays	329,003		329,003
Other	-		-
TOTAL - NONSPENDABLE	329,003	-	329,003
RESTRICTED			
Restricted Categorical Balances		11,465,478	11,465,478
TOTAL - RESTRICTED	-	11,465,478	11,465,478
ASSIGNED			
	-		-
UNASSIGNED			
Economic Uncertainty (REU-3%)	11,951,919		11,951,919
Amount Above REU	77,170,761		77,170,761
TOTAL - UNASSIGNED	89,122,680	-	89,122,680
TOTAL - FUND BALANCE	89,451,682	11,465,478	100,917,160

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$75M.

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Assumptions

Planning Factors for 2020-21 and beyond include the following

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

<i>Planning Factor</i>	2020-21	2021-22	2022-23
Dept of Finance Statutory COLA	2.31%	1.50%	2.98%
SSC Recommended Funded COLA	0.00%	3.84%	1.28%
STRS Employer Rates	16.15%	15.92%	18.00%
PERS Employer Rates	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Cost per ADA / One Time Allocation	\$0	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.66	\$33.63
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$62.87	\$64.74
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$17.11	\$17.62
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$47.57	\$48.99
State Preschool Full-Day Reimbursement Rate	\$49.85	\$50.60	\$52.11
State Preschool Part-Day Reimbursement Rate	\$30.87	\$31.37	\$32.26
General Child Care Daily Reimbursement Rate	\$49.54	\$50.29	\$41.78
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

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

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Revenue Assumptions:

Per enrollment trends, the District anticipated a slight decline and for 2020-21 enrollment was projected at 40,383. The District's unduplicated count was also projected to remain relatively stable with a slight decline of approximately 20 students compared to the prior year which results in a decrease of supplemental and concentration revenue.

However, the District's current enrollment is 39,003 significantly lower by about 1,300 students than projected. This higher decline may be due to the impact of the COVID-19 pandemic and school closures. The District's unduplicated pupil percentage (UPP) remains steady at 72%.

Due to the hold harmless provisions of SB98, the District will be funded based on the 2019-20 funded ADA, so for funding purposes ADA is deemed flat. However, the "hold harmless" provision does not apply to the unduplicated pupil percentage (UPP) which determines the amount of supplemental and concentration funding.

The District's UPP is based on a three year rolling average and the UPP is projected to increase to 72.25% from 72.07%. Unless the District is able to recover the decline in enrollment, the projected loss in revenue will extend to future years. The District is projecting \$75.7 million in supplemental and concentration funding for the 2020-21 budget year. The District's multi-year projections have been revised to reflect a decline in enrollment after 2022.

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Transfers to Other Funds:

Other Funds	2020-21 Revised Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget
Adult Ed	596,835	596,835	596,835
Child Development	549,131	549,131	549,131
Totals	1,145,966	1,145,966	1,145,966
Charter School Fund	2020-21 Revised Adopted Budget	2020-21 First Interim Budget	2020-21 Second Interim Budget
New Tech	521,079	521,079	392,960
George Washington Carver	314,819	314,819	-
Totals	835,898	835,898	392,960

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Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2021-2022

- LCFF COLA 3.84%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$11M for increased Special Education expenditures per historical trends

Fiscal Year 2022-2023

- LCFF COLA 1.28%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$7.4M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

Fiscal Year 2021-2022

- Federal Revenue was reduced by \$65.8M to remove SIG of \$17M, Title I, II, II, IV of \$8.4M carryover and one-time Learning Loss Mitigation Funds of \$49.8M and to add one-time ESSER CARES \$2.8M and \$6.9M to title programs.
- State Revenue was reduced by \$8.57M to remove one-time Learning Loss Mitigation funds of \$3.5M, and remove other carryover of \$5M (CTE Incentive, Strong Workforce, Low Performing Block Grant, ASES, Partnership Academies, etc.). Also includes add back of state revenue.
- Local Revenue adjustment includes add back of local revenue from 20-21
- Contributions to Special Ed were increased by \$11M for increased Special Education expenditures per historical trends and add back of one-time savings in 20-21.

Fiscal Year 2022-2023

- Federal Revenue was reduced by \$12.2M to remove one-time Learning Loss Mitigation funds of \$2.9M, Title I Carryover of \$2.5M and \$6.9M in other Title program carryovers.
- State & Local Revenue are projected to remain unchanged
- Contributions to Special Ed were increased by \$7.4M for increased Special Education expenditures per historical trends.

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Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2021-2022

- Certificated salaries are adjusted for a net increase of \$8.1M. \$2M for step and column increases, \$6.3M to add back 1x savings from 20-21, and decrease of \$188K for the Fiscal Recovery Plan.
- Classified salaries are adjusted for a net increase of \$582K. \$334K for step increases, \$200K add back for temp bus drivers, \$1.4M add back of 1x savings from 20-21, and decrease of \$1.35M for Fiscal Recovery Plan.
- Benefit adjustments of \$4.4M to reflect the salary changes noted above, updated rates for PERS & STRS and an increase for health benefits.
- Books and Supplies have been adjusted for a net increase of \$2.1M. \$5M increase for one-time textbook adoption, increase of \$3.4M to add back 1x savings from 20-21, decrease of \$4.4M for removal of 20-21 one time textbook adoption, decrease of \$900K for program adjustments and decrease of \$981K for Fiscal Recovery Plan.
- Services adjusted for a net increase of \$1.8M. \$4.8M added back for one time savings in 20-21, reduction of \$2.2 one-time expenditures, and reduction of \$786K for Fiscal Recovery Plan.
- Capital Outlay and Other Outgo remains constant.
- Indirect costs reflect net increase of \$1.1M from carryover funds.
- Transfers out decrease of \$564K for the Fiscal Recovery Plan.

Fiscal Year 2022-2023

- Certificated salaries are adjusted by \$2M for step and column increases and maintain vacancy savings
- Classified salaries are adjusted by \$333K for step and maintain vacancy savings
- Benefit adjustments of \$10M reflect the salary changes noted above, program adjustments, applicable rates for PERS & STRS and increase for health benefits
- Books and Supplies reduced by \$5M to remove one-time textbook expenditure of \$5M
- Services are adjusted by \$78K for expected utility rate increases
- Capital Outlay remains constant
- Other Outgo remains constant
- Indirect costs from restricted programs are expected to increase by \$77K for indirect cost carryover.
- Transfers out remains constant

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2021-22

- Certificated salaries have been adjusted for a net decrease of \$4.2M. Step and column costs increase by \$121K, \$2.58M increase for additional Special Ed positions, decrease of \$647K to add back one time savings from 20-21. Decrease of \$6.3M for removal of one-time carryover (SIG & Title I, etc.).

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- Classified salaries adjusted for a net decrease of \$515K. Adjustments include step costs increase by \$46K and \$1.6M increase for additional Special Education positions. Adjustments also include a decrease in one-time carryover (SIG & Title I, etc.) of \$2.2M
- Benefits net decrease of \$47K to reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, increase for health benefits, and removal of one-time expenditures for carryover (SIG and Title I, etc.).
- Books and Supplies decreased by \$36M to remove one-time expenditures including COVID Learning Loss Mitigation funds of \$49M, SIG \$5.8M, Title I and other carryover of \$10.1M (Title I, Title IV, CTE Incentive, etc.), add back one time savings of \$17.8M from 20-21, and additional special education services of \$680K.
- Services have been increased by \$5.4M to add back one-time savings of \$3.3M from 20-2, and increase of \$2.1M for special education services.
- Capital Outlay decreased by \$702K for grand adjustments and add back one time savings.
- Other Outgo remains constant
- Indirect costs are expected to decrease due to program adjustments.
- Budget reductions of \$1M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will not cover all costs
- Transfers out remain constant.

Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by \$114K and by \$1M for additional Special Ed positions and salaries maintain vacancy savings
- Other certificated salary adjustments include removing one-time carryover of \$32K
- Classified salaries are adjusted by \$46K for step and by \$1M for additional Special Ed positions and maintain vacancy savings
- Other classified salary adjustments include removing one-time carryover of \$80K
- Benefit adjustments of \$5.4M reflect the effects of salary changes noted above, program adjustments, the applicable rates for PERS & STRS and the additional increase for health benefits
- Books and Supplies reduced by \$13M to remove one-time carryover expenditures and for program adjustments.
- Services have reduced by 11M to remove one-time carryover expenditures and for program adjustments.
- Capital Outlay remains constant
- Other Outgo remains constant
- Indirect costs are expected to decrease by \$77K due to program adjustments
- Budget reductions of \$2.3M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will cover all costs
- Transfers out remains constant.

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Multi-Year Projections

Estimated Ending Fund Balances:

The District estimates that the General Fund projected deficit for 2021-22 is \$22.6 million resulting in an unrestricted ending General Fund balance of \$78.2 million. The projected deficit for 2022-23 is \$26.4 million resulting in an unrestricted ending General Fund balance of \$51.9 million.

Multi-Year Projection (Total GF)			
Description	Proposed	Projected	Projected
Total Revenues	605,464,498	557,213,043	542,770,201
Total Expenditures	598,710,451	581,523,777	570,810,356
Excess/(Deficiency)	6,754,047	(24,310,734)	(28,040,155)
Other Sources/Uses	1,114,503	1,678,503	1,678,503
Net Increase/(Decrease)	7,868,549	(22,632,231)	(26,361,653)
Add: Beginning Fund Balance	93,048,611	100,917,160	78,284,929
Ending Fund Balance	100,917,160	78,284,929	51,923,276

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	Second Interim Budget 2020-2021			Projection 2021-22			Projection 2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	410,429,540	1,777,094	412,206,634	425,553,551	1,777,094	427,330,645	425,388,796	1,777,094	427,165,890
Federal Revenue	155,908	110,352,243	110,508,151	155,908	51,425,623	51,581,531	155,908	39,162,125	39,318,033
State Revenue	6,588,341	67,072,100	73,660,441	6,588,341	60,536,132	67,124,473	6,588,341	59,565,104	66,153,445
Local Revenue	7,234,633	1,854,639	9,089,272	7,234,633	3,941,761	11,176,394	7,234,633	2,898,200	10,132,833
Total Revenue	424,408,422	181,056,076	605,464,498	439,532,433	117,680,610	557,213,043	439,367,678	103,402,523	542,770,201
Expenditures									
Certificated Salaries	156,732,212	55,151,780	211,883,992	164,889,313	50,883,238	215,772,551	166,916,120	51,963,880	218,880,000
Classified Salaries	36,141,813	22,561,286	58,703,099	36,724,071	22,046,175	58,770,246	37,058,063	23,012,657	60,070,720
Benefits	109,258,077	67,723,442	176,981,519	116,663,090	67,675,885	184,338,975	126,735,090	73,056,701	199,791,790
Books and Supplies	11,056,509	56,691,006	67,747,515	13,132,629	20,693,404	33,826,033	8,132,629	7,677,608	15,810,237
Other Services & Oper. Expenses	23,591,234	56,342,700	79,933,935	25,411,235	61,790,560	87,201,795	25,489,891	50,445,741	75,935,632
Capital Outlay	70,783	3,226,885	3,297,668	70,783	2,524,077	2,594,860	70,783	2,524,077	2,594,860
Other Outgo 7xxx	1,110,300	0	1,110,300	1,110,300	0	1,110,300	1,110,300	-	1,110,300
Transfer of Indirect 73xx	(6,700,447)	5,752,871	(947,576)	(6,124,601)	5,051,931	(1,072,670)	(6,047,535)	4,974,865	(1,072,670)
Budget Reductions	0	0	0	0	(1,018,312)	(1,018,312)	-	(2,310,512)	(2,310,512)
Total Expenditures	331,260,482	267,449,969	598,710,451	351,876,820	229,646,957	581,523,777	359,465,341	211,345,015	570,810,356
Deficit/Surplus	93,147,940	(86,393,894)	6,754,047	87,655,613	(111,966,347)	(24,310,734)	79,902,337	(107,942,492)	(28,040,155)
Transfers in/(out)	1,114,503	0	1,114,503	1,678,503	0	1,678,503	1,678,503	-	1,678,503
Contributions to Restricted	(89,509,863)	89,509,863	0	(100,500,869)	100,500,869	0	(107,942,493)	107,942,493	-
Net increase (decrease) in Fund Balance	4,752,580	3,115,970	7,868,549	(11,166,753)	(11,465,478)	(22,632,231)	(26,361,653)	0	(26,361,653)
Beginning Balance	84,699,103	8,349,508	93,048,611	89,451,682	11,465,478	100,917,160	78,284,929	(0)	78,284,929
Ending Balance	89,451,682	11,465,478	100,917,160	78,284,929	(0)	78,284,929	51,923,276	(0)	51,923,276
Revolving/Stores/Prepays	329,003		329,003	329,003		329,003	329,003		329,003
Reserve for Econ Uncertainty (2%)	11,951,919		11,951,919	11,596,905		11,596,905	11,382,637		11,382,637
Restricted Programs	0	11,465,478	11,465,478	0	(0)	(0)	-	(0)	(0)
Unappropriated Fund Balance	77,170,761	0	77,170,761	66,359,021	0	66,359,021	40,211,637	-	40,211,637
<i>Unappropriated Percent</i>			<i>12.9%</i>			<i>11.4%</i>			<i>7.0%</i>

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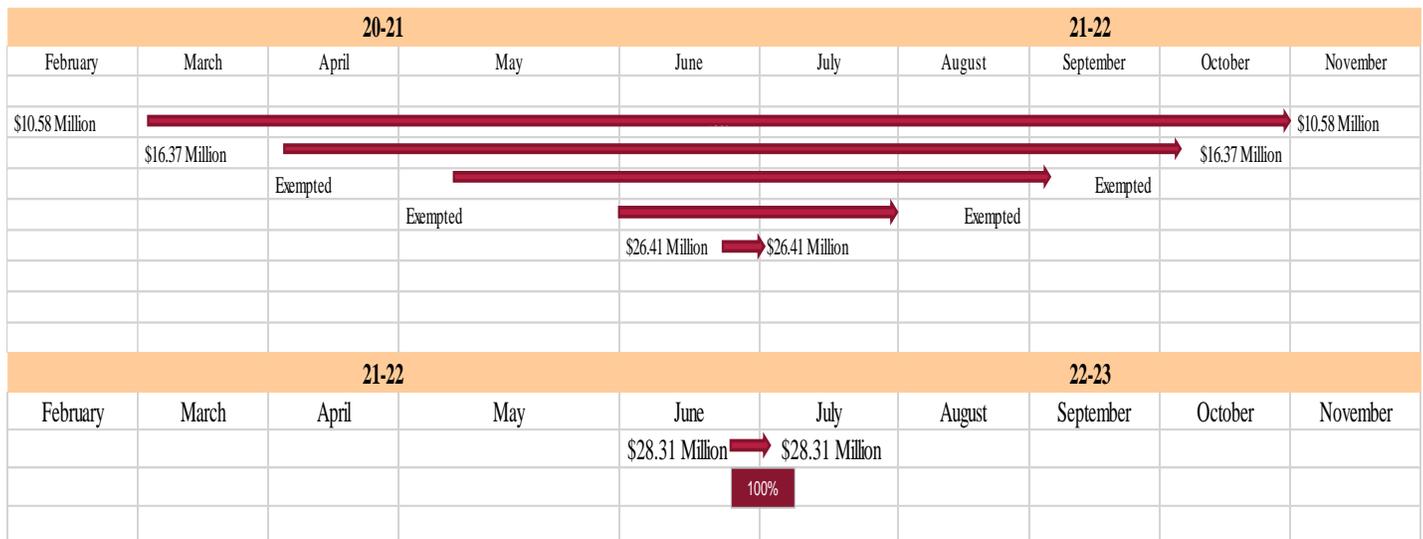
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Cash Flow

The State Enacted Budget included approximately \$11 billion in deferrals and Districts will need to plan for this temporary reduction in cash. The months subject to the cash deferrals include February through June for the 2020-2021 fiscal year and the Governor’s proposed budget eliminates all deferrals except June 2022 for the 2021-2022 fiscal year. SCUSD applied for and received 100% deferral exemptions for the months of April and May 2021. For the District this represents cash deferrals of approximately \$48M and \$26M in 2020-2021 and 2021-2022, respectively. The charts below provide the months and dollar amounts subject to the deferrals in 2020-2021 and 2021-2022. Based upon the analysis completed for the Second Interim Financial Report, the District projects having a positive cash balance through June 2021. Although the Second Interim Report projects a positive cash balance, an analysis of the timing of cash inflows and outflows indicates the District could face potential cash challenges starting in June 2021 and will have to closely monitor its cash balance.

Projected Cash Deferrals

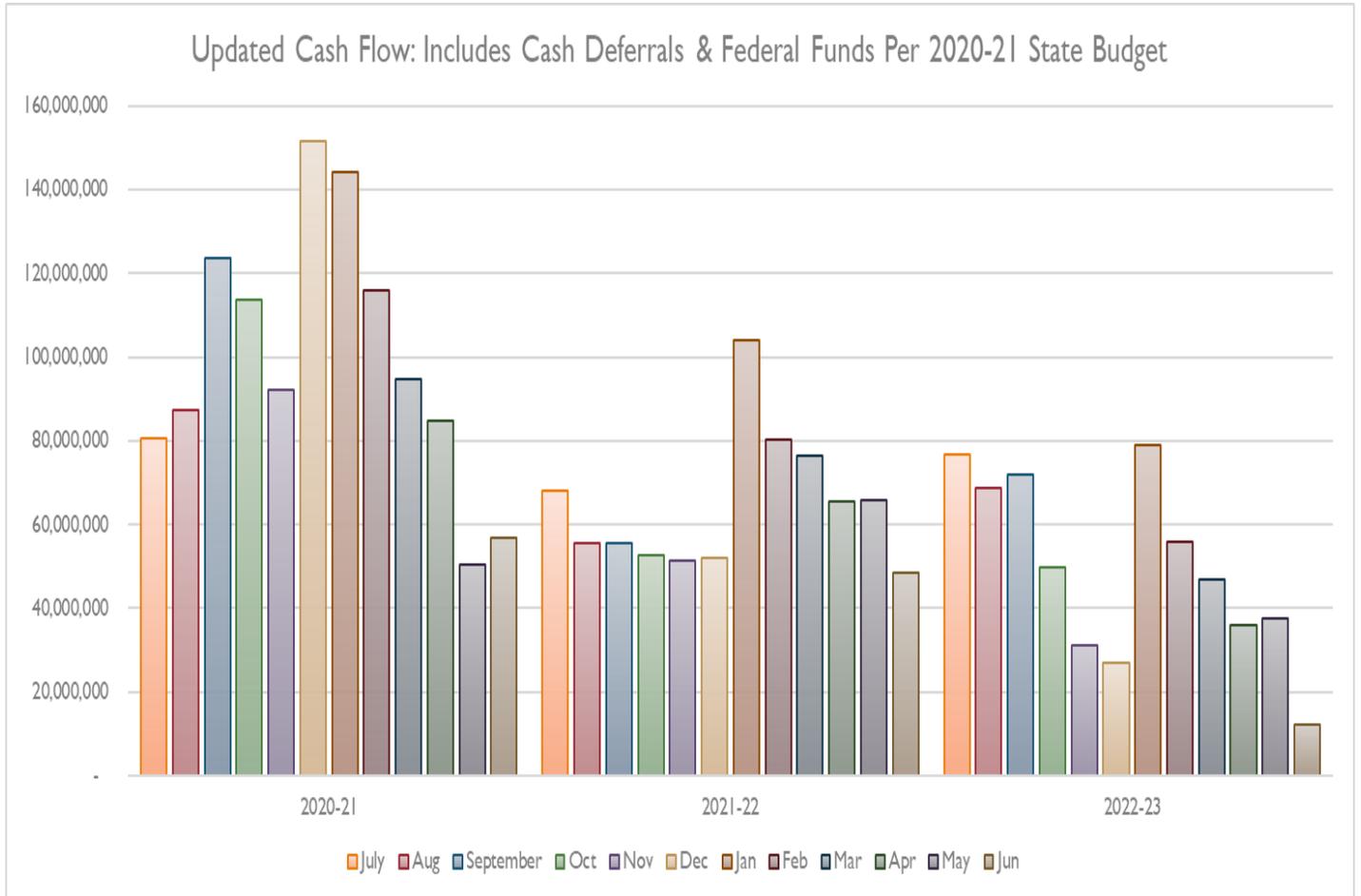


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The above cash flow chart assumes the Governor’s proposed COLAs for 2021-22 and 2022-23 and assumes pre-COVID enrollment trends.

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Summary of All Funds

		2020-21 Second Interim		
Fund		Beginning Fund Balance	Budgeted Net Change	Budget Fund Balance
01	General (Unrestricted and Restricted)	\$93,048,611	\$7,868,549	\$100,917,160
9	Charter Schools	\$3,975,366	(\$1,460,357)	\$2,515,009
11	Adult	\$353,245	\$0	\$353,245
12	Child Development	\$15,285	\$0	\$15,285
13	Cafeteria	\$12,807,058	\$0	\$12,807,058
21	Building Fund	\$62,471,665	(\$47,889,161)	\$14,582,504
25	Capital Facilities	\$20,196,507	(\$3,620,349)	\$16,576,158
49	Capital Projects for Blended Components	\$2,020,746	(\$962,236)	\$1,058,510
51	Bond Interest and Redemption	\$31,948,534	(\$3,809,576)	\$28,138,958
67	Self-Insurance Fund	\$12,935,257	\$0	\$12,935,257

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Conclusion:

Due to the COVID-19 pandemic, schools have been in distance learning mode since mid-March 2020, and this resulted in one-time savings of approximately \$23M in 2019-2020, and \$34.3M in 2020-2021 since the Adopted Revised Budget. As the status of COVID-19 evolves, the District will plan accordingly and make the appropriate budget adjustments to support the approved learning environments.

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2020-2021, 2021-2022 and in 2022-2023. However, the District's projected deficit is projected to persist as follows:

-\$22.6M in 2021-22 and

-\$28M in 2022-23

At the February 4, 2021 Board Meeting, the Board of Trustees approved a Fiscal Recovery Plan in the amount of \$4.5M approximately. Based on the multi-year projections, the District projects an ongoing needed solution of \$28M.

Therefore, an ongoing budget solution is still required in order for the District to achieve fiscal solvency and avoid a State Loan.

The District is submitting a 2nd Interim Financial Report with a negative certification. This status indicates that the District certifies that it will not meet its financial obligations for the current fiscal year or two subsequent years. Although the District's Multiyear Projections indicate a positive ending balance in fiscal year 2022-23, this projection is a result of:

1. State proposed COLAs for 2021-22 and 2022-23 – the State Budget has yet to be finalized
2. One-time expenditure savings due to school closures for on-site instruction – these expenses have been re-budgeted in the multiyear projections as they are required for on-site instruction
3. Per SB 98's hold-harmless provision the District's ADA for 2021-2022 uses 2020-21 ADA. For fiscal years 2022-2023 and beyond, ADA projections will utilize a 1% decline. The District is utilizing a 1% decline to account for the pandemic and a pre-pandemic trend analysis. Prior to the pandemic, the District was trending on average a decline of approximately .5% over the last six years. The current year's enrollment has been trending a larger decline of approximately 3.6% which may be mostly due to the pandemic. The District does not expect that the current year trend is indicative of future enrollment.

However, it must be noted that there are risks for two (#1 & #3) of the three factors listed above. The Governor's proposed COLAs has not yet been enacted and future enrollment may prove to be lower than projected.



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Additional Considerations:

The District's projections indicate that the deficit has not been eliminated and continues through the multi-year projections and although cash flow ends with a positive balance, it continues to deteriorate rapidly due to the structural deficit. These fiscal issues must be resolved in order for the District to achieve fiscal solvency and certify as positive.

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

By the 2020-21 third interim report, the District will have budget projections to include fiscal year 2023-24.

Risks:

Uncertainty regarding the State Budget and fiscal impact on K12 Districts, additional unfunded COVID-19 related expenses and a significant decline in enrollment.

Opportunities:

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to restore the District's fiscal stability.

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Criteria for Certification of Fiscal Stability and the Continuation of County Office Oversight provided by the Sacramento County Office of Education

Certification Criteria

Each school district is required to prepare two financial reports each year, the 1st Interim Report reflecting the fiscal position of the district as of October 31 and the 2nd Interim Report reflecting the fiscal position of the district as of January 31. The district governing board must approve these reports and certify that the district can meet its financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years.

The certification is to be based on the criteria and standards for fiscal stability adopted by the State Board of Education and reflect the district's assessment of its budget, as revised to reflect current information. In order to certify as "positive," the district must be able to determine "unqualifiedly" that it will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A district must certify as "qualified" if it may not meet its financial obligations for the current fiscal year or two subsequent fiscal years and it must certify as "negative" if it may not meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

One of the criteria for fiscal stability adopted by the State Board is the ability of the district to maintain a minimum reserve level which varies based on the size of the district. Sacramento City Unified School District's (SCUSD's) minimum reserve requirement is only 2 percent. However, there are nine other criteria which the district must consider in determining its certification. One criterion of significant concern for SCUSD is its level of deficit spending and another is growth in salaries and benefit costs. In addition, the State Board requires districts to identify and consider additional information such as the use of one-time revenues for ongoing expenditures, which has also been an issue for SCUSD.

The State Board's ten criteria for fiscal stability are as follows:

- Fund and cash balances
- Reserves
- Deficit spending
- ADA
- Enrollment
- ADA to enrollment
- LCFF revenue
- Salaries and benefits
- Other revenues and expenditures
- facilities maintenance

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In addition to these criteria, the State Board requires districts to identify and consider the following additional information:

- Contingent liabilities
- Use of one-time revenues for ongoing expenditures
- Contingent revenues
- Contributions
- Long-term commitments
- Unfunded liabilities
- Temporary interfund borrowings
- Status of labor agreements
- Status of other funds

Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress and must change the certification of a school district if they determine that a different certification should have been filed. If the district has a negative certification or the county superintendent determines that the district may be unable to meet its financial obligations, the county superintendent can:

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

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

SCOE was not able to approve SCUSD's 2020-21 Budget because of the district's significant ongoing structural deficit and inability to meet its minimum reserve requirement and the district certified negative at its 1st Interim Report for the same reasons. As a result, SCOE must continue its current level of oversight and support of the district through the end of this fiscal year and into the next until the district determines all its potential expenditures going forward and adopts a budget which eliminates its structural deficit and allows it to meet its multiyear financial commitments.

FCMAT Update March 18, 2021

FCMAT Findings at 12/8/2018
60

District Responses
60

Number of Items Updated at
First Interim 2020-21 = 36

Total Number of
Completed Items to Date = 27

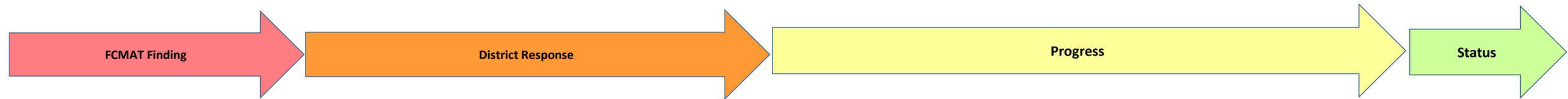
FCMAT Finding

District Response

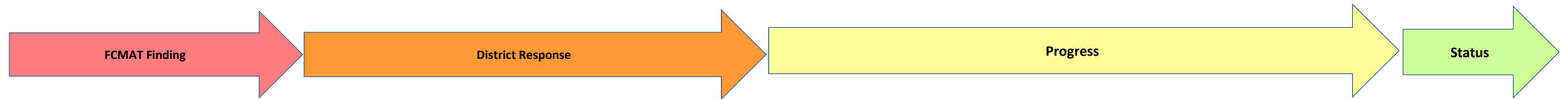
Progress

Status

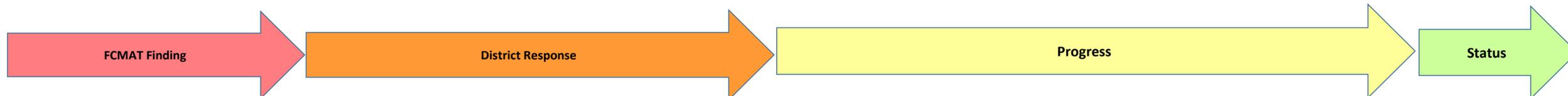
FCMAT Finding	District Response	Progress	Status
1 Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth. The California School Boards Association's online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.	Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date. 5/8/2020 Update: No change. 11/30/2020 Update: Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by the Board Policy Committee and full Board action at a later date. 3/1/21 Update: No change.	In Progress
2 Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.	3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. After budget is balanced, OPEB Commission to be established to further address the outstanding liability. 11/30/2020 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are: • The District's Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90% • The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M. • If the District were to increase its contribution to the ADC amount it would help in two ways: o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently. The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.	In Progress
3 Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend. On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.	Ongoing: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the 3/27/19 Board Meeting. Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21). 6/13/19 Update: District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting. 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations. 5/12/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months. 11/30/2020 Update: Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected \$56M deficit. 3/1/21 Update: On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M.	In Progress
4 Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	In 2019-20, staff will reconcile at each interim report period. 5/8/2020 Update: This item remains outstanding and staff have been assigned some balance sheets to reconcile. 11/30/2020 Update: No change. 3/1/21 Update: No change.	In Progress



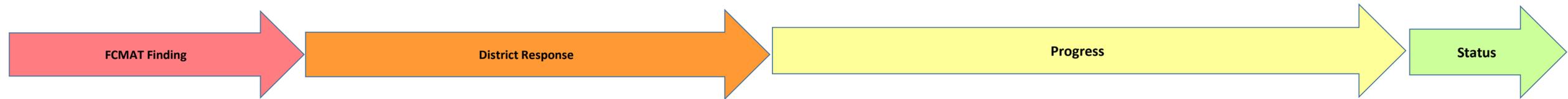
FCMAT Finding	District Response	Progress	Status
5	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	During FCMAT's fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020. 3/10/2020 Update: The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. 3/1/21 Update: The 2020-21 First Interim Report projects that the district is able to meet its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made.
6	Are all charters authorized by the district going concerns? (part 1)	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. 5/8/2020 Update: The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools. 11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues. 3/1/21 Update: No projected changes at this time.
7	Are all charters authorized by the district going concerns? (part 2)	Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied. The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern. The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.	Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019. Update 7/23/19: Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor. 3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools. 11/30/2020 Update: The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues. 3/1/21 Update: PENDING 20-21 2ND INTERIM ADJUSTMENTS.
8	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multi year financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure. All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.	7/22/19: The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA. 3/10/2020 Update: The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150. 5/8/2020 Update: The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units. 11/30/2020 Update: The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020. The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standard that would save an estimated approximate \$17 Million annually. 3/1/21 Update: No change.
9	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	7/22/19: No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: SCTA retros paid. No outstanding COLAs.



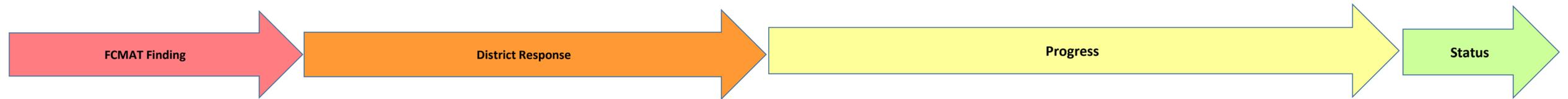
FCMAT Finding	District Response	Progress	Status	
10	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	<p>Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.</p> <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p>	<p>Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.</p> <p>3/10/2020 Update: The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>5/8/2020 Update: No change.</p> <p>11/30/2020 Update: No change.</p> <p>3/1/21 Update: The District projected a contributions for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School.</p>	In Progress
11	Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	<p>Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.</p>	<p>3/10/2020 Update: The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p>3/1/21 Update: No change.</p>	In Progress
12	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?	<p>Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.</p>	<p>In Progress: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,125,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to about \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall.</p> <p>5/8/2020 Update: The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p>3/1/21 Update: The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p>	In Progress
13	Does the district have a plan to fund its liabilities for retiree benefits?	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>... the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.</p> <p>3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>5/8/2020 Update: No change.</p> <p>11/30/2020 Update: No change.</p> <p>3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.</p>	In Progress
14	Has the district developed measures to mitigate the effect of student transfers out of the district?	<p>The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.</p>	<p>In Progress: 3/10/2020 Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p> <p>5/8/2020 Update: No change, delayed due to COVID-19 pandemic.</p> <p>11/30/2020 Update: Staff is currently reviewing the development of an internal program in "Infinite Campus" that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer, how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p>3/1/21 Update: No change.</p>	In Progress



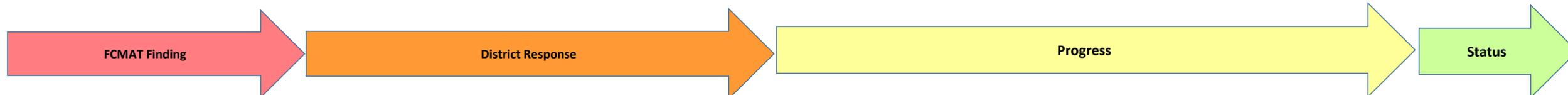
FCMAT Finding	District Response	Progress	Status	
15	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.	The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22. 11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below. 3/1/21 Update: At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23.	In Progress
16	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020 Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021. 3/1/21 Update: The MYP will include ongoing reductions of \$4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting.	In Progress
17	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount: * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95)	While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207). 3/10/2020 Update: The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344. 5/8/2020 Update: At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. 11/30/2020 Update: As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = \$62M 2021-2022 = \$24M 2022-2023 = -\$31M 3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS.	In Progress
18	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	The district's unrestricted ending fund balance does not include amounts for the following liabilities: * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.	In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted. 3/10/2020 Update: On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decrease by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 5/8/2020 Update: No change. 11/30/20 Update: No change. 3/1/21 Update: The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five year span, will substantially decrease the Net OPEB liability.	In Progress



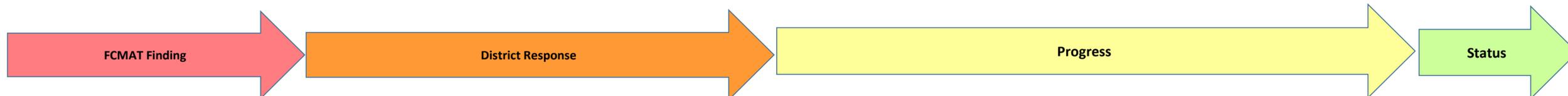
FCMAT Finding	District Response	Progress	Status
19	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. Update: 3/10/2020 The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS.
20	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.	In Progress: Once the final calculations are determined for the second retro payment, this can then be determined. 3/10/2020 Update: The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%. 5/8/2020 Update: At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%. 11/30/2020 Update: As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance. 3/1/21 Update: PENDING 20-21 2ND INTERIM FINAL NUMBERS.
21	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.	For 2019/20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been program. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: No change.
22	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	Yes. HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to perform this task electronically. 3/11/2020 Update: The implementation will continue after the new Chief Information Officer is hired. 5/8/2020 Update: No change. 11/30/2020 Update: The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus. 3/1/21 Update: UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape.
23	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)	Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants	In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. 5/8/2020 Update: No change. 11/30/2020 Update: Inter-Department Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. 3/1/21 Update: IDT meetings ongoing, no process change at this time.
24	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	In Progress: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge. 3/10/2020 Update: No change. 5/8/2020 Update: No change. 11/30/2020 Update: Inter-Department Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. 3/1/21 Update: IDT meetings ongoing, no process change at this time.
25	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule. The amount of expertise, access to and knowledge of the financial system vary by site and department.	The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape trainings offered monthly to all staff. 5/8/2020 Update: No change. 11/30/2020 Update: No change. 3/1/21 Update: Currently, trainings are provided upon request.



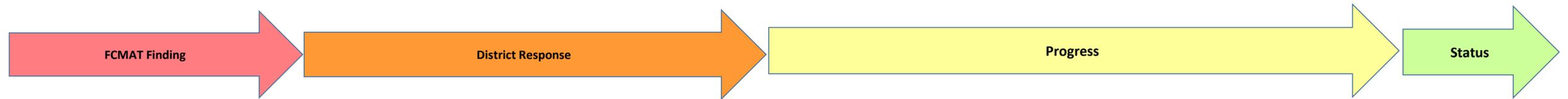
	FCMAT Finding	District Response	Progress	Status
26	Does the governing board adopt and revise policies and administrative regulations annually?	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. 3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated polices and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adoped at 3/4/21 Board Meeting.	Complete
27	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis. 3/11/2020 Update: Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 5/8/2020 Update: At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings. 11/30/2020 Update: The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year. Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form. 3/1/21 Update: Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated polices and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adoped at 3/4/21 Board Meeting.	Complete
28	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined. 5/8/2020 Update: The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved. 11/30/2020 Update: No change. 3/1/21 Update: No change.	In Progress
29	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 5/8/2020 Update: The assessments were delayed due to the closure of schools. Staff has been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline. 11/30/2020 Update: New completion date is Spring 2021. 3/1/21 Update: New completion date is Summer 2021.	In Progress
30	Does the district have an up-to-date long-range facilities master plan?	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. A contract for the development of a new Facilities Master Plan was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020. 5/8/2020 Update: The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments have been delayed due to the school closures. 11/30/2020 Update: New completion date is Spring 2021. 3/1/21 Update: New completion date is Summer 2021.	In Progress
31	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.	Complete



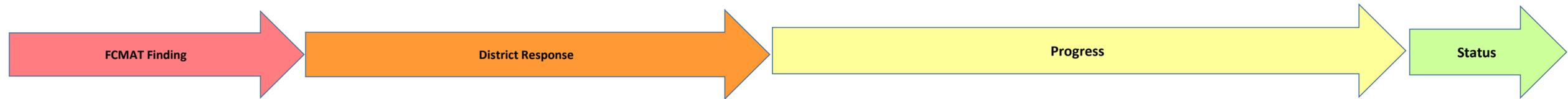
32	Is the district's contribution rate to special education at or below the statewide average contribution rate?	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert. 3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS). 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided. Sacramento City Unified MOE <table border="1" data-bbox="1402 487 2102 781"> <thead> <tr> <th></th> <th>2017-18</th> <th>2018-19</th> <th>2019-20</th> </tr> </thead> <tbody> <tr> <td>Federal</td> <td>10,046,238</td> <td>10,317,456</td> <td>10,296,631</td> </tr> <tr> <td>State</td> <td>41,487,253</td> <td>46,582,841</td> <td>47,634,332</td> </tr> <tr> <td>Local</td> <td>12,115,380</td> <td>11,274,010</td> <td>10,015,491</td> </tr> <tr> <td>Local Contribution</td> <td>64,868,198</td> <td>70,705,641</td> <td>69,911,735</td> </tr> <tr> <td>Total SpEd Expenditures</td> <td>128,517,069</td> <td>138,879,948</td> <td>137,858,189</td> </tr> <tr> <td>Local Contribution as % of Total Expenditures</td> <td>50%</td> <td>51%</td> <td>51%</td> </tr> <tr> <td>Funding Source as % of Total Expenditures</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Federal %</td> <td>8%</td> <td>7%</td> <td>7%</td> </tr> <tr> <td>State %</td> <td>32%</td> <td>34%</td> <td>35%</td> </tr> <tr> <td>Local %</td> <td>900%</td> <td>8%</td> <td>7%</td> </tr> <tr> <td>Local Contribution as % of Total</td> <td>50%</td> <td>51%</td> <td>51%</td> </tr> <tr> <td>Total SpEd Expenditures</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>		2017-18	2018-19	2019-20	Federal	10,046,238	10,317,456	10,296,631	State	41,487,253	46,582,841	47,634,332	Local	12,115,380	11,274,010	10,015,491	Local Contribution	64,868,198	70,705,641	69,911,735	Total SpEd Expenditures	128,517,069	138,879,948	137,858,189	Local Contribution as % of Total Expenditures	50%	51%	51%	Funding Source as % of Total Expenditures				Federal %	8%	7%	7%	State %	32%	34%	35%	Local %	900%	8%	7%	Local Contribution as % of Total	50%	51%	51%	Total SpEd Expenditures	100%	100%	100%	In Progress
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33	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: The Fall 1 reporting window highlights that the District's current rate of identification of students as eligible for special education is 16.3%.	In Progress																																																				
34	Does the district analyze and plan for the costs of due process hearings?	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.	Update: Program analysis was conducted and completed by SCOE Expert. 5/8/2020 Update: No change. 11/30/2020 Update: Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time. 3/1/21 Update: The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system.	In Progress																																																				
35	Has the district corrected all audit findings?	The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.	The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff. 5/12/2020 Update: The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented.	Complete																																																				
36	Is the superintendent's evaluation performed according to the terms of the contract?	FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states: The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board. Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.	The current superintendent has been provided with evaluations as outlined in his contract.	Complete																																																				
37	Does the district include facility needs when adopting a budget?	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.	Complete																																																				
38	Is the district using the same financial system as its county office of education?	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.	Complete																																																				



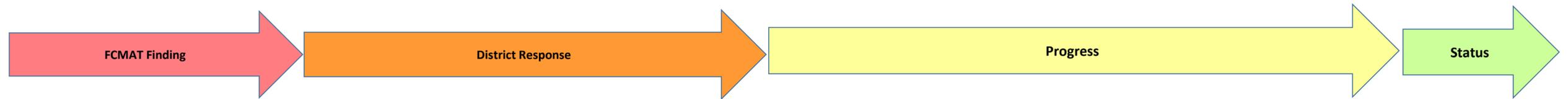
	FCMAT Finding	District Response	Progress	Status
39	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems.	SCOE is currently working in Escape for District oversight and data entry.	Complete
40	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing.	SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape.	Complete
41	Does the district account for all positions and costs?	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.</p>	Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for week of June 17, 2019. Update 7/22/19: Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period, this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.	Complete
42	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is need for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.	Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.	Complete /Ongoing
43	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)	<p>The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline.</p> <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.</p>	Ongoing: Personnel Requisitions are now required for all changes, signed off by Business Office and submitted to H.R. for processing.	Complete
44	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.	Complete
45	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<p>6/5/19 Update: 1. LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19)</p> <p>2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.</p> <p>7/23/19 Update:</p> <p>1. The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was intentional effort to make sure numbers tied in both the LCAP and budget presentations.</p> <p>2. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement</p>	Complete



	FCMAT Finding	District Response	Progress	Status
46	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Guidance provided in the May Revision Common Message stated that districts were "not to balance their budgets based on one-time revenues." The narrative included with the district's 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using "\$13.2 million of one-time funds to meet the increase of labor contract negotiations." The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor's statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.	This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018. 3/10/2020 Update: In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021. 3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.	Complete
47	When appropriate, does the district budget and expend restricted funds before unrestricted funds?	The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.	Ongoing: Monthly monitoring	Complete
48	Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork.	SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.	Complete
49	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	Although the district's multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits. Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: \$1,500,000 2016-17: \$322,344 2017-18: \$502,296 Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178 Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows: 2019-20: (\$791,940.93) 2020-21: (\$2,754,969.93) The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019-20 and 2020-21 will increase the district's liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.	Complete
50	Has the district's enrollment been increasing or stable for the current and three prior years?	The district's enrollment has been declining for the last 15 years.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.	Complete



FCMAT Finding	District Response	Progress	Status	
51	Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018- 19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics. 	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.	Complete
52	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.	<p>3/10/2020 Update: BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.</p> <p>5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion. 11/30/2020 Update: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021.</p> <p>3/1/21: Revised BP 3100 adopted at 3/4/21 Board Meeting.</p>	Complete
53	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.	The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.	Complete
54	Is training on the budget and governance provided to board members at least every two years?	There was no evidence that budget or governance training is provided to board members regularly.	Superintendent has been conducting Board Learning Sessions. Board governance trainings have been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.	Complete
55	Does the district use its most current multiyear projection when making financial decisions?	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.	Complete
56	Are the sources of repayment for non-voter-approved debt stable (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others), predictable, and other than unrestricted general fund?	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of General Fund to Mello Roos tax collections.	Complete
57	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	<p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.	Complete



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

2020-2021 Second Interim Financial Report



Guiding Principle

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

Board of Education
March 18, 2021

Sacramento City Unified School District

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 18, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Rose Ramos Telephone: 916-643-9055
Title: Chief Business Officer E-mail: Rose-F-Ramos@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2020-21)	District Regular	38,208.06	38,219.84		
	Charter School	0.00	0.00		
	Total ADA	38,208.06	38,219.84	0.0%	Met
1st Subsequent Year (2021-22)	District Regular	38,208.00	38,219.84		
	Charter School				
	Total ADA	38,208.00	38,219.84	0.0%	Met
2nd Subsequent Year (2022-23)	District Regular	37,954.00	37,547.13		
	Charter School				
	Total ADA	37,954.00	37,547.13	-1.1%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	39,014	39,003		
Charter School	1,800	1,708		
Total Enrollment	40,814	40,711	-0.3%	Met
1st Subsequent Year (2021-22)				
District Regular	40,132	39,703		
Charter School	1,800	1,678		
Total Enrollment	41,932	41,381	-1.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	39,959	39,295		
Charter School	1,800	1,619		
Total Enrollment	41,759	40,914	-2.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	38,578	40,852	
Charter School		1,837	
Total ADA/Enrollment	38,578	42,689	90.4%
Second Prior Year (2018-19)			
District Regular	38,425	40,660	
Charter School		1,846	
Total ADA/Enrollment	38,425	42,506	90.4%
First Prior Year (2019-20)			
District Regular	40,408	40,408	
Charter School	1,823	1,823	
Total ADA/Enrollment	42,231	42,231	100.0%
Historical Average Ratio:			93.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	38,220	39,003		
Charter School	0	1,708		
Total ADA/Enrollment	38,220	40,711	93.9%	Met
1st Subsequent Year (2021-22)				
District Regular	37,547	39,703		
Charter School		1,678		
Total ADA/Enrollment	37,547	41,381	90.7%	Met
2nd Subsequent Year (2022-23)				
District Regular	37,161	39,295		
Charter School		1,619		
Total ADA/Enrollment	37,161	40,914	90.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	417,318,096.00	424,160,725.00	1.6%	Met
1st Subsequent Year (2021-22)	417,088,458.00	439,284,736.00	5.3%	Not Met
2nd Subsequent Year (2022-23)	414,803,888.00	439,332,101.00	5.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met in the two subsequent years because the District is utilizing prior year average daily attendance (ADA) for FY 21-22 LCFF funding with a 3.84% COLA as well as accounting for a 1.28% COLA for FY 22-23, at the first interim report the District was utilizing a zero percent COLA.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	294,168,749.06	331,295,974.24	88.8%
Second Prior Year (2018-19)	312,764,027.68	340,095,947.55	92.0%
First Prior Year (2019-20)	300,961,267.98	322,052,655.05	93.5%
	Historical Average Ratio:		91.4%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	302,132,101.64	331,260,481.59	91.2%	Met
1st Subsequent Year (2021-22)	318,276,473.96	351,876,819.96	90.5%	Met
2nd Subsequent Year (2022-23)	330,709,272.96	359,465,340.96	92.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	117,415,899.43	110,508,150.98	-5.9%	Yes
1st Subsequent Year (2021-22)	44,673,784.00	51,581,531.00	15.5%	Yes
2nd Subsequent Year (2022-23)	39,318,034.00	39,318,033.00	0.0%	No

Explanation:
(required if Yes)

Federal revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$6.9M related to title programs in the current year and then added back to 1st subsequent year. These revenue decreases are tied to the projected savings in expenditures due to school closures and the Covid 19 pandemic.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	74,631,468.89	73,660,440.89	-1.3%	No
1st Subsequent Year (2021-22)	66,153,445.00	67,124,473.00	1.5%	No
2nd Subsequent Year (2022-23)	66,153,445.00	66,153,445.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	10,071,847.20	9,089,271.75	-9.8%	Yes
1st Subsequent Year (2021-22)	10,071,848.00	11,176,394.86	11.0%	Yes
2nd Subsequent Year (2022-23)	10,071,848.00	10,132,833.86	0.6%	No

Explanation:
(required if Yes)

Other local revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$1M in restricted revenues tied to savings in expenditures due to school closures and the Covid 19 pandemic and then the revenues are added back to 1st subsequent year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	89,053,316.66	67,747,514.81	-23.9%	Yes
1st Subsequent Year (2021-22)	24,693,366.00	33,826,033.00	37.0%	Yes
2nd Subsequent Year (2022-23)	16,755,292.00	15,810,237.00	-5.6%	Yes

Explanation:
(required if Yes)

Books and supplies are outside of the range in all three years due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	87,512,348.18	79,933,934.61	-8.7%	Yes
1st Subsequent Year (2021-22)	77,883,758.00	87,201,795.00	12.0%	Yes
2nd Subsequent Year (2022-23)	76,695,317.00	75,935,632.00	-1.0%	No

Explanation:
(required if Yes)

Services and other operating expenditures are outside of the range in the current year and 1st subsequent year due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	202,119,215.52	193,257,863.62	-4.4%	Met
1st Subsequent Year (2021-22)	120,899,077.00	129,882,398.86	7.4%	Not Met
2nd Subsequent Year (2022-23)	115,543,327.00	115,604,311.86	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	176,565,664.84	147,681,449.42	-16.4%	Not Met
1st Subsequent Year (2021-22)	102,577,124.00	121,027,828.00	18.0%	Not Met
2nd Subsequent Year (2022-23)	93,450,609.00	91,745,869.00	-1.8%	Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Federal revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$6.9M related to title programs in the current year and then added back to 1st subsequent year. These revenue decreases are tied to the projected savings in expenditures due to school closures and the Covid 19 pandemic.

Explanation:

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

Explanation:

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

Other local revenues are outside of the range for the current year and 1st subsequent year because of the removal of \$1M in restricted revenues tied to savings in expenditures due to school closures and the Covid 19 pandemic and then the revenues are added back to 1st subsequent year.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Books and supplies are outside of the range in all three years due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

Explanation:

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

Services and other operating expenditures are outside of the range in the current year and 1st subsequent year due to the projected savings related to school closures and the Covid 19 pandemic that were realized within the second interim report, those savings were added back in the 1st subsequent year for both unrestricted and restricted programs.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	17,030,941.00	17,081,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		17,081,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.9%	13.4%	9.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	4.5%	3.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	4,752,579.52	332,799,407.43	N/A	Met
1st Subsequent Year (2021-22)	(11,166,753.40)	352,851,746.80	3.2%	Met
2nd Subsequent Year (2022-23)	(26,361,653.40)	360,440,267.80	7.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District is working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit, keeping in mind the goal of increasing student achievement utilizing metrics.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	100,917,160.25	Met
1st Subsequent Year (2021-22)	78,284,929.04	Met
2nd Subsequent Year (2022-23)	51,923,275.64	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	56,778,919.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	38,220	37,547	37,161
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	600,249,376.72	582,498,703.61	571,785,283.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	600,249,376.72	582,498,703.61	571,785,283.80
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,004,987.53	11,649,974.07	11,435,705.68
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	12,004,987.53	11,649,974.07	11,435,705.68

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,951,919.00	11,596,905.00	11,382,637.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	77,170,760.75	66,359,021.04	40,211,635.64
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	89,122,679.75	77,955,926.04	51,594,272.64
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.85%	13.38%	9.02%
District's Reserve Standard (Section 10B, Line 7):	12,004,987.53	11,649,974.07	11,435,705.68
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

With the state apportionment deferrals starting in February 2021, the District may need to borrow from other funds.

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(91,973,263.45)	(89,509,863.45)	-2.7%	(2,463,400.00)	Met
1st Subsequent Year (2021-22)	(100,500,869.00)	(100,500,869.00)	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	(107,942,493.00)	(107,942,493.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	2,653,428.54	2,653,428.54	0.0%	0.00	Met
1st Subsequent Year (2021-22)	2,653,429.00	2,653,428.54	0.0%	(0.46)	Met
2nd Subsequent Year (2022-23)	2,653,429.00	2,653,428.54	0.0%	(0.46)	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	1,981,863.84	1,538,925.84	-22.3%	(442,938.00)	Not Met
1st Subsequent Year (2021-22)	1,981,864.00	974,926.84	-50.8%	(1,006,937.16)	Not Met
2nd Subsequent Year (2022-23)	1,981,864.00	974,926.84	-50.8%	(1,006,937.16)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Projected transfers changed in the current year by \$443k due to higher projected revenues and budget adjustments related to two District dependent charters. The change in the 1st subsequent year takes the current year adjustment into account as well as a \$564k reduction that was approved as part of the Fiscal Recovery Plan approved by the Board at the February 4, 2021 board meeting.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	Fund 51 - Bond Interest & Redemption Fund	Object 7438/7439	465,127,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01,09,11,12,13,21,67,68	Object codes 1000-3999	4,970,473

Other Long-term Commitments (do not include OPEB):

Lease Revenue Bonds	20	Fund 25-Developer Fees/Fund 49-Mello Roos	Obect 7438/7439	60,550,000
TOTAL:				530,648,439

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	2,820	0	0	0
Certificates of Participation				
General Obligation Bonds	50,076,532	48,556,901	48,538,591	36,410,336
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,567,014	5,465,334	5,462,404	5,467,974
Total Annual Payments:	55,646,366	54,022,235	54,000,995	41,878,310
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	654,240,872.00	654,240,872.00
b. OPEB plan(s) fiduciary net position (if applicable)	86,333,843.00	86,333,843.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	567,907,029.00	567,907,029.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	30,861,105.00	30,861,105.00
1st Subsequent Year (2021-22)	30,861,105.00	30,861,105.00
2nd Subsequent Year (2022-23)	30,861,105.00	30,861,105.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	23,826,039.90	23,624,660.85
1st Subsequent Year (2021-22)	0.00	23,624,660.85
2nd Subsequent Year (2022-23)	0.00	23,624,660.85
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	18,690,251.00	18,690,251.00
1st Subsequent Year (2021-22)	21,465,693.00	21,465,693.00
2nd Subsequent Year (2022-23)	22,839,749.00	22,839,749.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	3,069	3,069
1st Subsequent Year (2021-22)	3,069	3,069
2nd Subsequent Year (2022-23)	3,069	3,069

4. Comments:

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

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

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	11,900,371.00	15,126,576.00
b. Unfunded liability for self-insurance programs	11,900,371.00	15,126,576.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)	11,900,371.00	15,126,576.00
1st Subsequent Year (2021-22)	11,900,371.00	15,126,576.00
2nd Subsequent Year (2022-23)	11,900,371.00	15,126,576.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)	11,900,371.00	15,126,576.00
1st Subsequent Year (2021-22)	11,900,371.00	15,126,576.00
2nd Subsequent Year (2022-23)	11,900,371.00	15,126,576.00

4. Comments:

The District maintains a self insurance fund for workers compensation, dental and vision programs. The amounts listed in the second interim column are updated to reflect the contributions and expenses for these programs in the current fiscal year 2020-21.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,219.0	2,217.0	2,217.0	2,217.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

2,427,749

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
50,750,600	55,064,401	59,469,553
100.0%	100.0%	100.0%
	8.5%	80.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
included in budget	2,595,500	2,595,500
	1.2%	1.2%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1,286.4	1,255.0	1,255.0	1,255.0

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:
4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
23,277,062	25,139,227	27,150,365
100.0%	100.0%	100.0%
	8.0%	8.0%

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

Are any new costs negotiated since first interim for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
included in the budget	322,000	322,000
	0.8%	0.8%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	258.9	258.3	258.3	258.3

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,837,200	4,144,176	4,475,710
3. Percent of H&W cost paid by employer	86.0%	86.0%	86.0%
4. Percent projected change in H&W cost over prior year		8.0%	8.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments included in the budget		117,000	117,000
3. Percent change in step and column over prior year		0.5%	0.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A. - Cash flow projections attached A8. - Reports have been completed by the Fiscal Crisis Management Team (FCMAT) as well as the State Audit.

End of School District Second Interim Criteria and Standards Review

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	410,429,540.00	3.68%	425,553,551.00	-0.04%	425,388,796.00
2. Federal Revenues	8100-8299	155,908.00	0.00%	155,908.00	0.00%	155,908.00
3. Other State Revenues	8300-8599	6,588,341.00	0.00%	6,588,341.00	0.00%	6,588,341.00
4. Other Local Revenues	8600-8799	7,234,632.86	0.00%	7,234,633.86	0.00%	7,234,633.86
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.54	0.00%	2,653,428.54
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(89,509,863.45)	12.28%	(100,500,869.00)	7.40%	(107,942,493.00)
6. Total (Sum lines A1 thru A5c)		337,551,986.95	1.22%	341,684,993.40	-2.23%	334,078,614.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				156,732,211.77		164,889,312.77
b. Step & Column Adjustment				2,026,807.00		2,026,807.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,130,294.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	156,732,211.77	5.20%	164,889,312.77	1.23%	166,916,119.77
2. Classified Salaries						
a. Base Salaries				36,141,813.19		36,724,071.19
b. Step & Column Adjustment				333,992.00		333,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				248,266.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,141,813.19	1.61%	36,724,071.19	0.91%	37,058,063.19
3. Employee Benefits	3000-3999	109,258,076.68	6.78%	116,663,090.00	8.63%	126,735,090.00
4. Books and Supplies	4000-4999	11,056,509.26	18.78%	13,132,629.00	-38.07%	8,132,629.00
5. Services and Other Operating Expenditures	5000-5999	23,591,234.22	7.71%	25,411,235.00	0.31%	25,489,891.00
6. Capital Outlay	6000-6999	70,783.00	0.00%	70,783.00	0.00%	70,783.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,300.00	0.00%	1,110,300.00	0.00%	1,110,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,700,446.53)	-8.59%	(6,124,601.00)	-1.26%	(6,047,535.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,538,925.84	-36.65%	974,926.84	0.00%	974,926.84
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		332,799,407.43	6.03%	352,851,746.80	2.15%	360,440,267.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		4,752,579.52		(11,166,753.40)		(26,361,653.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,699,102.92		89,451,682.44		78,284,929.04
2. Ending Fund Balance (Sum lines C and D1)		89,451,682.44		78,284,929.04		51,923,275.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	329,002.69		329,003.00		329,003.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
2. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,451,682.44		78,284,929.04		51,923,275.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
c. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		89,122,679.75		77,955,926.04		51,594,272.64
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1.d/B2.d - net adjustments made adding back one time savings realized in FY 20-21.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,777,094.00	0.00%	1,777,094.00	0.00%	1,777,094.00
2. Federal Revenues	8100-8299	110,352,242.98	-53.40%	51,425,623.00	-23.85%	39,162,125.00
3. Other State Revenues	8300-8599	67,072,099.89	-9.74%	60,536,132.00	-1.60%	59,565,104.00
4. Other Local Revenues	8600-8799	1,854,638.89	112.54%	3,941,761.00	-26.47%	2,898,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	89,509,863.45	12.28%	100,500,869.00	7.40%	107,942,493.00
6. Total (Sum lines A1 thru A5c)		270,565,939.21	-19.36%	218,181,479.00	-3.13%	211,345,016.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,151,780.09		50,883,238.00
b. Step & Column Adjustment				121,225.00		113,050.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,389,767.09)		967,592.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,151,780.09	-7.74%	50,883,238.00	2.12%	51,963,880.00
2. Classified Salaries						
a. Base Salaries				22,561,285.74		22,046,174.00
b. Step & Column Adjustment				46,025.00		46,250.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(561,136.74)		920,232.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,561,285.74	-2.28%	22,046,174.00	4.38%	23,012,656.00
3. Employee Benefits	3000-3999	67,723,441.95	-0.07%	67,675,885.00	7.95%	73,056,701.00
4. Books and Supplies	4000-4999	56,691,005.55	-63.50%	20,693,404.00	-62.90%	7,677,608.00
5. Services and Other Operating Expenditures	5000-5999	56,342,700.39	9.67%	61,790,560.00	-18.36%	50,445,741.00
6. Capital Outlay	6000-6999	3,226,884.71	-21.78%	2,524,077.00	0.00%	2,524,077.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,752,870.86	-12.18%	5,051,931.00	-1.53%	4,974,865.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(1,018,312.19)		(2,310,512.00)
11. Total (Sum lines B1 thru B10)		267,449,969.29	-14.13%	229,646,956.81	-7.97%	211,345,016.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,115,969.92		(11,465,477.81)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,349,507.89		11,465,477.81		0.00
2. Ending Fund Balance (Sum lines C and D1)		11,465,477.81		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,465,477.81				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,465,477.81		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1.d/B2.d - net adjustments made for removing expenditures related to grants ending which are offset by adjustments made for additional positions in special education as well as adding back one time savings from FY 20-21. B10 - adjustments needed to be made to self sustaining grants for increased costs related to STRS/PERS and health benefit increases for each subsequent year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	412,206,634.00	3.67%	427,330,645.00	-0.04%	427,165,890.00
2. Federal Revenues	8100-8299	110,508,150.98	-53.32%	51,581,531.00	-23.77%	39,318,033.00
3. Other State Revenues	8300-8599	73,660,440.89	-8.87%	67,124,473.00	-1.45%	66,153,445.00
4. Other Local Revenues	8600-8799	9,089,271.75	22.96%	11,176,394.86	-9.34%	10,132,833.86
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.54	0.00%	2,653,428.54
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		608,117,926.16	-7.93%	559,866,472.40	-2.58%	545,423,630.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				211,883,991.86		215,772,550.77
b. Step & Column Adjustment				2,148,032.00		2,139,857.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,740,526.91		967,592.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	211,883,991.86	1.84%	215,772,550.77	1.44%	218,879,999.77
2. Classified Salaries						
a. Base Salaries				58,703,098.93		58,770,245.19
b. Step & Column Adjustment				380,017.00		380,242.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(312,870.74)		920,232.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,703,098.93	0.11%	58,770,245.19	2.21%	60,070,719.19
3. Employee Benefits	3000-3999	176,981,518.63	4.16%	184,338,975.00	8.38%	199,791,791.00
4. Books and Supplies	4000-4999	67,747,514.81	-50.07%	33,826,033.00	-53.26%	15,810,237.00
5. Services and Other Operating Expenditures	5000-5999	79,933,934.61	9.09%	87,201,795.00	-12.92%	75,935,632.00
6. Capital Outlay	6000-6999	3,297,667.71	-21.31%	2,594,860.00	0.00%	2,594,860.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,110,300.00	0.00%	1,110,300.00	0.00%	1,110,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(947,575.67)	13.20%	(1,072,670.00)	0.00%	(1,072,670.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,538,925.84	-36.65%	974,926.84	0.00%	974,926.84
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,018,312.19)		(2,310,512.00)
11. Total (Sum lines B1 thru B10)		600,249,376.72	-2.96%	582,498,703.61	-1.84%	571,785,283.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		7,868,549.44		(22,632,231.21)		(26,361,653.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		93,048,610.81		100,917,160.25		78,284,929.04
2. Ending Fund Balance (Sum lines C and D1)		100,917,160.25		78,284,929.04		51,923,275.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	329,002.69		329,003.00		329,003.00
b. Restricted	9740	11,465,477.81		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
2. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		100,917,160.25		78,284,929.04		51,923,275.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,951,919.00		11,596,905.00		11,382,637.00
c. Unassigned/Unappropriated	9790	77,170,760.75		66,359,021.04		40,211,635.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		89,122,679.75		77,955,926.04		51,594,272.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.85%		13.38%		9.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		38,219.84		37,547.13		37,161.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		600,249,376.72		582,498,703.61		571,785,283.80
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		600,249,376.72		582,498,703.61		571,785,283.80
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,004,987.53		11,649,974.07		11,435,705.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		12,004,987.53		11,649,974.07		11,435,705.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

GENERAL FUND

General Fund Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	410,454,471.00	403,909,833.00	226,784,269.34	410,429,540.00	6,519,707.00	1.6%
2) Federal Revenue		8100-8299	155,908.00	155,908.00	98,861.05	155,908.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,588,341.00	6,588,341.00	3,525,934.94	6,588,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,172,735.27	7,173,647.61	742,673.92	7,234,632.86	60,985.25	0.9%
5) TOTAL, REVENUES			424,371,455.27	417,827,729.61	231,151,739.25	424,408,421.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	162,106,692.11	163,066,687.25	77,596,400.66	156,732,211.77	6,334,475.48	3.9%
2) Classified Salaries		2000-2999	36,833,287.45	37,552,367.86	19,228,885.18	36,141,813.19	1,410,554.67	3.8%
3) Employee Benefits		3000-3999	114,320,651.71	111,833,225.88	54,230,759.93	109,258,076.68	2,575,149.20	2.3%
4) Books and Supplies		4000-4999	13,668,847.49	14,521,519.83	4,657,928.03	11,056,509.26	3,465,010.57	23.9%
5) Services and Other Operating Expenditures		5000-5999	28,074,298.66	27,646,998.56	10,151,211.80	23,591,234.22	4,055,764.34	14.7%
6) Capital Outlay		6000-6999	69,700.00	61,703.00	16,557.92	70,783.00	(9,080.00)	-14.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,000.00	1,110,300.00	651,311.90	1,110,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,538,360.86)	(7,137,367.53)	(2,138,395.10)	(6,700,446.53)	(436,921.00)	6.1%
9) TOTAL, EXPENDITURES			348,640,116.56	348,655,434.85	164,394,660.32	331,260,481.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			75,731,338.71	69,172,294.76	66,757,078.93	93,147,940.27		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
b) Transfers Out		7600-7629	1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(94,457,337.45)	(91,973,263.45)	0.00	(89,509,863.45)	2,463,400.00	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(93,785,772.75)	(91,301,698.75)	(39,818.27)	(88,395,360.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,054,434.04)	(22,129,403.99)	66,717,260.66	4,752,579.52		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	84,699,102.92	84,699,102.92		84,699,102.92	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,699,102.92	84,699,102.92		84,699,102.92		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,699,102.92	84,699,102.92		84,699,102.92		
2) Ending Balance, June 30 (E + F1e)			66,644,668.88	62,569,698.93		89,451,682.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	225,000.00	226,500.00		225,000.00		
Stores								
		9712	102,564.00	104,162.22		104,002.69		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	12,804,083.00	12,765,701.00		11,951,919.00		
Unassigned/Unappropriated Amount								
		9790	53,513,021.88	49,473,335.71		77,170,760.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	280,554,203.00	232,494,453.00	134,064,236.00	236,952,966.00	4,458,513.00	1.9%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,275,780.00	37,322,460.00	74,302,399.00	26,619.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	705,915.00	705,915.00	351,848.45	688,757.00	(17,158.00)	-2.4%
Timber Yield Tax		8022	16.00	16.00	0.00	0.00	(16.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,296,619.00	75,296,619.00	43,606,871.15	79,104,483.00	3,807,864.00	5.1%
Unsecured Roll Taxes		8042	2,945,968.00	2,945,968.00	3,034,304.42	2,590,828.00	(355,140.00)	-12.1%
Prior Years' Taxes		8043	888,492.00	888,492.00	1,227,449.16	640,689.00	(247,803.00)	-27.9%
Supplemental Taxes		8044	1,941,403.00	1,941,403.00	635,237.01	3,514,197.00	1,572,794.00	81.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,980.00	18,867,980.00	11,368,840.87	16,463,656.00	(2,404,324.00)	-12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	9,887,550.00	0.00	9,887,550.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	27,839.00	27,839.00	1,593.28	15,200.00	(12,639.00)	-45.4%
Less: Non-LCFF (50%) Adjustment		8089	(13,920.00)	(13,919.00)	0.00	0.00	13,919.00	-100.0%
Subtotal, LCFF Sources			423,862,734.00	417,318,096.00	231,612,840.34	424,160,725.00	6,842,629.00	1.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,408,263.00)	(13,408,263.00)	(4,828,571.00)	(13,731,185.00)	(322,922.00)	2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			410,454,471.00	403,909,833.00	226,784,269.34	410,429,540.00	6,519,707.00	1.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	155,908.00	155,908.00	98,861.05	155,908.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			155,908.00	155,908.00	98,861.05	155,908.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,593,194.00	1,593,194.00	1,545,513.00	1,593,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,995,147.00	4,995,147.00	1,980,421.94	4,995,147.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,588,341.00	6,588,341.00	3,525,934.94	6,588,341.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	99.37	20,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,638,431.45	2,638,431.45	70,687.04	2,638,431.45	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	303,948.52	1,455,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,458,903.82	2,458,903.82	(44,368.97)	2,458,903.82	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	600,000.00	600,912.34	408,783.96	661,897.59	60,985.25	10.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,524.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,172,735.27	7,173,647.61	742,673.92	7,234,632.86	60,985.25	0.9%
TOTAL, REVENUES			424,371,455.27	417,827,729.61	231,151,739.25	424,408,421.86	6,580,692.25	1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	136,613,511.67	137,082,541.37	64,616,959.62	131,454,301.49	5,628,239.88	4.1%
Certificated Pupil Support Salaries		1200	6,997,862.94	7,474,108.75	3,492,942.01	7,264,103.78	210,004.97	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,400,154.95	17,216,849.48	9,134,042.26	16,716,248.30	500,601.18	2.9%
Other Certificated Salaries		1900	1,095,162.55	1,293,187.65	352,456.77	1,297,558.20	(4,370.55)	-0.3%
TOTAL, CERTIFICATED SALARIES			162,106,692.11	163,066,687.25	77,596,400.66	156,732,211.77	6,334,475.48	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	950,715.24	1,465,556.45	466,949.43	1,375,410.16	90,146.29	6.2%
Classified Support Salaries		2200	15,229,722.23	15,194,657.19	7,319,896.82	14,270,243.22	924,413.97	6.1%
Classified Supervisors' and Administrators' Salaries		2300	4,681,297.78	4,887,554.59	2,461,113.29	4,675,332.20	212,222.39	4.3%
Clerical, Technical and Office Salaries		2400	14,566,852.39	14,464,143.93	8,160,378.41	14,280,177.51	183,966.42	1.3%
Other Classified Salaries		2900	1,404,699.81	1,540,455.70	820,547.23	1,540,650.10	(194.40)	0.0%
TOTAL, CLASSIFIED SALARIES			36,833,287.45	37,552,367.86	19,228,885.18	36,141,813.19	1,410,554.67	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,928,931.80	26,056,213.70	11,760,783.20	25,044,513.06	1,011,700.64	3.9%
PERS		3201-3202	7,548,345.07	7,675,901.73	3,802,147.27	7,376,491.01	299,410.72	3.9%
OASDI/Medicare/Alternative		3301-3302	5,455,581.98	5,550,196.23	2,576,611.25	5,347,805.89	202,390.34	3.6%
Health and Welfare Benefits		3401-3402	57,257,440.25	54,461,260.97	27,112,023.07	53,741,466.09	719,794.88	1.3%
Unemployment Insurance		3501-3502	121,064.72	123,650.77	49,631.59	118,183.67	5,467.10	4.4%
Workers' Compensation		3601-3602	3,023,151.48	3,049,078.24	1,500,654.43	2,928,818.03	120,260.21	3.9%
OPEB, Allocated		3701-3702	14,893,837.24	14,840,011.63	7,397,674.47	14,624,335.42	215,676.21	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	92,299.17	76,912.61	31,234.65	76,463.51	449.10	0.6%
TOTAL, EMPLOYEE BENEFITS			114,320,651.71	111,833,225.88	54,230,759.93	109,258,076.68	2,575,149.20	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,593,642.78	5,087,788.97	3,955,056.31	5,070,128.76	17,660.21	0.3%
Books and Other Reference Materials		4200	247,116.98	189,307.19	7,036.34	118,799.84	70,507.35	37.2%
Materials and Supplies		4300	7,311,495.91	8,139,243.51	537,609.75	5,010,932.04	3,128,311.47	38.4%
Noncapitalized Equipment		4400	516,591.82	1,105,180.16	158,225.63	856,648.62	248,531.54	22.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,668,847.49	14,521,519.83	4,657,928.03	11,056,509.26	3,465,010.57	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	790,379.00	850,163.80	202,203.80	670,269.10	179,894.70	21.2%
Travel and Conferences		5200	492,185.00	242,134.08	8,034.17	223,139.98	18,994.10	7.8%
Dues and Memberships		5300	164,336.00	188,007.09	129,552.19	170,494.23	17,512.86	9.3%
Insurance		5400-5450	1,913,000.00	1,913,000.00	3,245.82	1,913,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,606,187.00	9,337,796.89	4,167,107.92	8,986,539.89	351,257.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,311,862.00	1,395,830.46	123,446.97	1,416,318.34	(20,487.88)	-1.5%
Transfers of Direct Costs		5710	(208,622.00)	(225,813.51)	(32,728.47)	(63,789.29)	(162,024.22)	71.8%
Transfers of Direct Costs - Interfund		5750	(1,692,749.00)	(1,688,579.00)	(40,875.72)	(1,697,144.00)	8,565.00	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	14,587,864.20	14,417,663.13	5,138,611.39	10,752,335.75	3,665,327.38	25.4%
Communications		5900	1,109,856.46	1,216,795.62	452,613.73	1,220,070.22	(3,274.60)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,074,298.66	27,646,998.56	10,151,211.80	23,591,234.22	4,055,764.34	14.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,502.00	0.00	6,502.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1.00	0.01	3,751.00	(3,750.00)	#####
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22,200.00	22,200.00	16,557.91	27,530.00	(5,330.00)	-24.0%
Equipment Replacement		6500	47,500.00	33,000.00	0.00	33,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,700.00	61,703.00	16,557.92	70,783.00	(9,080.00)	-14.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(4,578.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,100,000.00	1,100,000.00	651,676.00	1,100,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,000.00	1,110,300.00	651,311.90	1,110,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,393,525.23)	(6,191,776.86)	(1,892,999.72)	(5,752,870.86)	(438,906.00)	7.1%
Transfers of Indirect Costs - Interfund		7350	(1,144,835.63)	(945,590.67)	(245,395.38)	(947,575.67)	1,985.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,538,360.86)	(7,137,367.53)	(2,138,395.10)	(6,700,446.53)	(436,921.00)	6.1%
TOTAL, EXPENDITURES			348,640,116.56	348,655,434.85	164,394,660.32	331,260,481.59	17,394,953.26	5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,432,732.61	1,432,732.61	0.00	989,794.61	442,938.00	30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(94,457,337.45)	(91,973,263.45)	0.00	(89,509,863.45)	2,463,400.00	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(94,457,337.45)	(91,973,263.45)	0.00	(89,509,863.45)	2,463,400.00	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(93,785,772.75)	(91,301,698.75)	(39,818.27)	(88,395,360.75)	2,906,338.00	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
2) Federal Revenue		8100-8299	116,678,855.88	117,259,991.43	50,446,641.67	110,352,242.98	(6,907,748.45)	-5.9%
3) Other State Revenue		8300-8599	68,459,746.80	68,043,127.89	29,094,965.55	67,072,099.89	(971,028.00)	-1.4%
4) Other Local Revenue		8600-8799	2,513,078.59	2,898,199.59	1,656,344.29	1,854,638.89	(1,043,560.70)	-36.0%
5) TOTAL, REVENUES			189,428,775.27	189,978,412.91	82,155,543.51	181,056,075.76		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,426,195.64	55,826,601.60	28,493,712.78	55,151,780.09	674,821.51	1.2%
2) Classified Salaries		2000-2999	21,627,686.90	22,975,966.35	12,475,127.23	22,561,285.74	414,680.61	1.8%
3) Employee Benefits		3000-3999	66,854,322.07	67,962,969.92	24,430,264.29	67,723,441.95	239,527.97	0.4%
4) Books and Supplies		4000-4999	87,590,689.85	74,531,796.83	16,523,135.11	56,691,005.55	17,840,791.28	23.9%
5) Services and Other Operating Expenditures		5000-5999	55,928,465.92	59,865,349.62	17,009,033.38	56,342,700.39	3,522,649.23	5.9%
6) Capital Outlay		6000-6999	414,735.00	2,946,723.07	748,530.18	3,226,884.71	(280,161.64)	-9.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,393,525.23	6,191,776.86	1,893,003.74	5,752,870.86	438,906.00	7.1%
9) TOTAL, EXPENDITURES			292,235,620.61	290,301,184.25	101,572,806.71	267,449,969.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,806,845.34)	(100,322,771.34)	(19,417,263.20)	(86,393,893.53)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	94,457,337.45	91,973,263.45	0.00	89,509,863.45	(2,463,400.00)	-2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			94,457,337.45	91,973,263.45	0.00	89,509,863.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,349,507.89)	(8,349,507.89)	(19,417,263.20)	3,115,969.92		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,349,507.89	8,349,507.89		8,349,507.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,349,507.89	8,349,507.89		8,349,507.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,349,507.89	8,349,507.89		8,349,507.89		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		11,465,477.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		11,465,477.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,763,122.63	9,763,122.63	72,726.98	9,763,122.63	0.00	0.0%
Special Education Discretionary Grants		8182	772,913.43	772,913.43	(503,199.63)	772,913.43	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	23,927,203.96	23,927,203.96	7,161,962.70	20,290,013.36	(3,637,190.60)	-15.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,039,089.66	2,482,538.66	854,644.66	1,977,518.66	(505,020.00)	-20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	116,788.00	116,788.00	61,467.00	116,788.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,606,522.19	1,606,522.19	480,836.40	992,843.19	(613,679.00)	-38.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	25,635,147.61	25,644,214.62	3,241,168.94	23,483,899.62	(2,160,315.00)	-8.4%
Career and Technical Education	3500-3599	8290	427,243.00	427,243.00	(291,654.19)	427,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,390,825.40	52,519,444.94	39,368,688.81	52,527,901.09	8,456.15	0.0%
TOTAL, FEDERAL REVENUE			116,678,855.88	117,259,991.43	50,446,641.67	110,352,242.98	(6,907,748.45)	-5.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	26,790,862.00	26,790,862.00	14,804,876.00	26,790,862.00	0.00	0.0%
Prior Years	6500	8319	30,968.00	30,968.00	0.00	30,968.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	1,762,993.00	1,762,993.00	(124,585.27)	1,762,993.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,653,039.69	8,634,720.62	5,575,390.43	8,634,720.62	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,202,979.56	2,202,979.56	2,069,178.98	1,346,731.56	(856,248.00)	-38.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	55,651.47	422,151.63	(8,785.66)	422,151.63	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,963,253.08	28,198,453.08	6,778,891.07	28,083,673.08	(114,780.00)	-0.4%
TOTAL, OTHER STATE REVENUE			68,459,746.80	68,043,127.89	29,094,965.55	67,072,099.89	(971,028.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,509,618.59	2,894,739.59	1,656,344.29	1,851,178.89	(1,043,560.70)	-36.1%
Tuition		8710	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,513,078.59	2,898,199.59	1,656,344.29	1,854,638.89	(1,043,560.70)	-36.0%
TOTAL, REVENUES			189,428,775.27	189,978,412.91	82,155,543.51	181,056,075.76	(8,922,337.15)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	34,152,462.45	34,749,641.71	18,272,093.92	35,087,940.96	(338,299.25)	-1.0%
Certificated Pupil Support Salaries		1200	7,089,049.30	7,608,879.85	3,509,488.96	7,278,456.99	330,422.86	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,094,224.37	3,332,829.00	1,610,766.69	3,183,829.34	148,999.66	4.5%
Other Certificated Salaries		1900	9,090,459.52	10,135,251.04	5,101,363.21	9,601,552.80	533,698.24	5.3%
TOTAL, CERTIFICATED SALARIES			53,426,195.64	55,826,601.60	28,493,712.78	55,151,780.09	674,821.51	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,914,888.97	9,065,401.06	4,249,368.74	8,689,497.24	375,903.82	4.1%
Classified Support Salaries		2200	7,946,999.40	8,180,060.36	5,291,510.15	8,633,508.28	(453,447.92)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	2,582,106.47	2,768,806.03	1,473,013.99	2,715,787.03	53,019.00	1.9%
Clerical, Technical and Office Salaries		2400	1,479,079.47	1,914,478.79	1,015,575.62	1,656,601.66	257,877.13	13.5%
Other Classified Salaries		2900	704,612.59	1,047,220.11	445,658.73	865,891.53	181,328.58	17.3%
TOTAL, CLASSIFIED SALARIES			21,627,686.90	22,975,966.35	12,475,127.23	22,561,285.74	414,680.61	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,247,518.59	28,602,645.30	4,247,294.09	28,489,666.31	112,978.99	0.4%
PERS		3201-3202	4,651,342.34	4,855,661.47	2,620,783.07	4,813,084.69	42,576.78	0.9%
OASDI/Medicare/Alternative		3301-3302	2,593,354.60	2,713,750.27	1,405,038.22	2,642,952.06	70,798.21	2.6%
Health and Welfare Benefits		3401-3402	23,691,638.32	23,945,129.48	12,140,985.28	24,022,400.04	(77,270.56)	-0.3%
Unemployment Insurance		3501-3502	37,436.74	39,511.70	20,338.50	38,857.24	654.46	1.7%
Workers' Compensation		3601-3602	1,228,140.67	1,282,580.39	634,728.54	1,169,256.13	113,324.26	8.8%
OPEB, Allocated		3701-3702	6,381,212.49	6,496,315.78	3,349,165.05	6,522,692.94	(26,377.16)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,678.32	27,375.53	11,931.54	24,532.54	2,842.99	10.4%
TOTAL, EMPLOYEE BENEFITS			66,854,322.07	67,962,969.92	24,430,264.29	67,723,441.95	239,527.97	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,740,669.55	3,254,746.55	2,930,390.04	3,254,969.55	(223.00)	0.0%
Books and Other Reference Materials		4200	74,510.57	118,529.53	6,990.19	171,064.93	(52,535.40)	-44.3%
Materials and Supplies		4300	83,916,278.98	64,425,283.06	10,054,973.56	38,643,695.47	25,781,587.59	40.0%
Noncapitalized Equipment		4400	859,230.75	6,733,237.69	3,530,781.32	14,621,275.60	(7,888,037.91)	-117.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,590,689.85	74,531,796.83	16,523,135.11	56,691,005.55	17,840,791.28	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,526,609.18	42,022,918.16	12,161,076.24	40,632,070.45	1,390,847.71	3.3%
Travel and Conferences		5200	494,787.00	629,626.86	6,768.16	512,041.11	117,585.75	18.7%
Dues and Memberships		5300	3,000.00	4,682.00	4,232.00	7,782.00	(3,100.00)	-66.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	39,000.00	22,664.45	41,704.90	(2,704.90)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	487,975.00	545,323.00	168,739.30	455,607.39	89,715.61	16.5%
Transfers of Direct Costs		5710	208,622.00	225,813.51	32,728.47	63,789.29	162,024.22	71.8%
Transfers of Direct Costs - Interfund		5750	(52,886.00)	(77,236.00)	20,730.18	(57,236.00)	(20,000.00)	25.9%
Professional/Consulting Services and Operating Expenditures		5800	19,226,301.63	16,154,447.54	4,450,904.30	14,285,895.02	1,868,552.52	11.6%
Communications		5900	33,057.11	320,774.55	141,190.28	401,046.23	(80,271.68)	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,928,465.92	59,865,349.62	17,009,033.38	56,342,700.39	3,522,649.23	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	254,462.85	86,978.13	234,942.49	19,520.36	7.7%
Buildings and Improvements of Buildings		6200	100,000.00	704,073.01	307,327.48	617,929.01	86,144.00	12.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	214,735.00	1,935,321.38	354,224.57	2,326,183.38	(390,862.00)	-20.2%
Equipment Replacement		6500	0.00	52,865.83	0.00	47,829.83	5,036.00	9.5%
TOTAL, CAPITAL OUTLAY			414,735.00	2,946,723.07	748,530.18	3,226,884.71	(280,161.64)	-9.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,393,525.23	6,191,776.86	1,893,003.74	5,752,870.86	438,906.00	7.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,393,525.23	6,191,776.86	1,893,003.74	5,752,870.86	438,906.00	7.1%
TOTAL, EXPENDITURES			292,235,620.61	290,301,184.25	101,572,806.71	267,449,969.29	22,851,214.96	7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	94,457,337.45	91,973,263.45	0.00	89,509,863.45	(2,463,400.00)	-2.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			94,457,337.45	91,973,263.45	0.00	89,509,863.45	(2,463,400.00)	-2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			94,457,337.45	91,973,263.45	0.00	89,509,863.45	2,463,400.00	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	412,231,565.00	405,686,927.00	227,741,861.34	412,206,634.00	6,519,707.00	1.6%
2) Federal Revenue		8100-8299	116,834,763.88	117,415,899.43	50,545,502.72	110,508,150.98	(6,907,748.45)	-5.9%
3) Other State Revenue		8300-8599	75,048,087.80	74,631,468.89	32,620,900.49	73,660,440.89	(971,028.00)	-1.3%
4) Other Local Revenue		8600-8799	9,685,813.86	10,071,847.20	2,399,018.21	9,089,271.75	(982,575.45)	-9.8%
5) TOTAL, REVENUES			613,800,230.54	607,806,142.52	313,307,282.76	605,464,497.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	215,532,887.75	218,893,288.85	106,090,113.44	211,883,991.86	7,009,296.99	3.2%
2) Classified Salaries		2000-2999	58,460,974.35	60,528,334.21	31,704,012.41	58,703,098.93	1,825,235.28	3.0%
3) Employee Benefits		3000-3999	181,174,973.78	179,796,195.80	78,661,024.22	176,981,518.63	2,814,677.17	1.6%
4) Books and Supplies		4000-4999	101,259,537.34	89,053,316.66	21,181,063.14	67,747,514.81	21,305,801.85	23.9%
5) Services and Other Operating Expenditures		5000-5999	84,002,764.58	87,512,348.18	27,160,245.18	79,933,934.61	7,578,413.57	8.7%
6) Capital Outlay		6000-6999	484,435.00	3,008,426.07	765,088.10	3,297,667.71	(289,241.64)	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,105,000.00	1,110,300.00	651,311.90	1,110,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,144,835.63)	(945,590.67)	(245,391.36)	(947,575.67)	1,985.00	-0.2%
9) TOTAL, EXPENDITURES			640,875,737.17	638,956,619.10	265,967,467.03	598,710,450.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,075,506.63)	(31,150,476.58)	47,339,815.73	6,754,046.74		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
b) Transfers Out		7600-7629	1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			671,564.70	671,564.70	(39,818.27)	1,114,502.70		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,403,941.93)	(30,478,911.88)	47,299,997.46	7,868,549.44		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,048,610.81	93,048,610.81		93,048,610.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,048,610.81	93,048,610.81		93,048,610.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,048,610.81	93,048,610.81		93,048,610.81		
2) Ending Balance, June 30 (E + F1e)			66,644,668.88	62,569,698.93		100,917,160.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	226,500.00		225,000.00		
Stores		9712	102,564.00	104,162.22		104,002.69		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		11,465,477.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,804,083.00	12,765,701.00		11,951,919.00		
Unassigned/Unappropriated Amount			53,513,021.88	49,473,335.71		77,170,760.75		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	280,554,203.00	232,494,453.00	134,064,236.00	236,952,966.00	4,458,513.00	1.9%
Education Protection Account State Aid - Current Year		8012	32,760,669.00	74,275,780.00	37,322,460.00	74,302,399.00	26,619.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	705,915.00	705,915.00	351,848.45	688,757.00	(17,158.00)	-2.4%
Timber Yield Tax		8022	16.00	16.00	0.00	0.00	(16.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	75,296,619.00	75,296,619.00	43,606,871.15	79,104,483.00	3,807,864.00	5.1%
Unsecured Roll Taxes		8042	2,945,968.00	2,945,968.00	3,034,304.42	2,590,828.00	(355,140.00)	-12.1%
Prior Years' Taxes		8043	888,492.00	888,492.00	1,227,449.16	640,689.00	(247,803.00)	-27.9%
Supplemental Taxes		8044	1,941,403.00	1,941,403.00	635,237.01	3,514,197.00	1,572,794.00	81.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,980.00	18,867,980.00	11,368,840.87	16,463,656.00	(2,404,324.00)	-12.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,887,550.00	9,887,550.00	0.00	9,887,550.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	27,839.00	27,839.00	1,593.28	15,200.00	(12,639.00)	-45.4%
Less: Non-LCFF (50%) Adjustment		8089	(13,920.00)	(13,919.00)	0.00	0.00	13,919.00	-100.0%
Subtotal, LCFF Sources			423,862,734.00	417,318,096.00	231,612,840.34	424,160,725.00	6,842,629.00	1.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,408,263.00)	(13,408,263.00)	(4,828,571.00)	(13,731,185.00)	(322,922.00)	2.4%
Property Taxes Transfers		8097	1,777,094.00	1,777,094.00	957,592.00	1,777,094.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			412,231,565.00	405,686,927.00	227,741,861.34	412,206,634.00	6,519,707.00	1.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,763,122.63	9,763,122.63	72,726.98	9,763,122.63	0.00	0.0%
Special Education Discretionary Grants		8182	772,913.43	772,913.43	(503,199.63)	772,913.43	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	23,927,203.96	23,927,203.96	7,161,962.70	20,290,013.36	(3,637,190.60)	-15.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,039,089.66	2,482,538.66	854,644.66	1,977,518.66	(505,020.00)	-20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	116,788.00	116,788.00	61,467.00	116,788.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,606,522.19	1,606,522.19	480,836.40	992,843.19	(613,679.00)	-38.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	25,635,147.61	25,644,214.62	3,241,168.94	23,483,899.62	(2,160,315.00)	-8.4%
Career and Technical Education	3500-3599	8290	427,243.00	427,243.00	(291,654.19)	427,243.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,546,733.40	52,675,352.94	39,467,549.86	52,683,809.09	8,456.15	0.0%
TOTAL, FEDERAL REVENUE			116,834,763.88	117,415,899.43	50,545,502.72	110,508,150.98	(6,907,748.45)	-5.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	26,790,862.00	26,790,862.00	14,804,876.00	26,790,862.00	0.00	0.0%
Prior Years	6500	8319	30,968.00	30,968.00	0.00	30,968.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,593,194.00	1,593,194.00	1,545,513.00	1,593,194.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,758,140.00	6,758,140.00	1,855,836.67	6,758,140.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,653,039.69	8,634,720.62	5,575,390.43	8,634,720.62	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,202,979.56	2,202,979.56	2,069,178.98	1,346,731.56	(856,248.00)	-38.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	55,651.47	422,151.63	(8,785.66)	422,151.63	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,963,253.08	28,198,453.08	6,778,891.07	28,083,673.08	(114,780.00)	-0.4%
TOTAL, OTHER STATE REVENUE			75,048,087.80	74,631,468.89	32,620,900.49	73,660,440.89	(971,028.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	99.37	20,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,638,431.45	2,638,431.45	70,687.04	2,638,431.45	0.00	0.0%
Interest		8660	1,455,400.00	1,455,400.00	303,948.52	1,455,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,458,903.82	2,458,903.82	(44,368.97)	2,458,903.82	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,109,618.59	3,495,651.93	2,065,128.25	2,513,076.48	(982,575.45)	-28.1%
Tuition		8710	3,460.00	3,460.00	0.00	3,460.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	3,524.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,685,813.86	10,071,847.20	2,399,018.21	9,089,271.75	(982,575.45)	-9.8%
TOTAL, REVENUES			613,800,230.54	607,806,142.52	313,307,282.76	605,464,497.62	(2,341,644.90)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	170,765,974.12	171,832,183.08	82,889,053.54	166,542,242.45	5,289,940.63	3.1%
Certificated Pupil Support Salaries		1200	14,086,912.24	15,082,988.60	7,002,430.97	14,542,560.77	540,427.83	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	20,494,379.32	20,549,678.48	10,744,808.95	19,900,077.64	649,600.84	3.2%
Other Certificated Salaries		1900	10,185,622.07	11,428,438.69	5,453,819.98	10,899,111.00	529,327.69	4.6%
TOTAL, CERTIFICATED SALARIES			215,532,887.75	218,893,288.85	106,090,113.44	211,883,991.86	7,009,296.99	3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,865,604.21	10,530,957.51	4,716,318.17	10,064,907.40	466,050.11	4.4%
Classified Support Salaries		2200	23,176,721.63	23,374,717.55	12,611,406.97	22,903,751.50	470,966.05	2.0%
Classified Supervisors' and Administrators' Salaries		2300	7,263,404.25	7,656,360.62	3,934,127.28	7,391,119.23	265,241.39	3.5%
Clerical, Technical and Office Salaries		2400	16,045,931.86	16,378,622.72	9,175,954.03	15,936,779.17	441,843.55	2.7%
Other Classified Salaries		2900	2,109,312.40	2,587,675.81	1,266,205.96	2,406,541.63	181,134.18	7.0%
TOTAL, CLASSIFIED SALARIES			58,460,974.35	60,528,334.21	31,704,012.41	58,703,098.93	1,825,235.28	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	54,176,450.39	54,658,859.00	16,008,077.29	53,534,179.37	1,124,679.63	2.1%
PERS		3201-3202	12,199,687.41	12,531,563.20	6,422,930.34	12,189,575.70	341,987.50	2.7%
OASDI/Medicare/Alternative		3301-3302	8,048,936.58	8,263,946.50	3,981,649.47	7,990,757.95	273,188.55	3.3%
Health and Welfare Benefits		3401-3402	80,949,078.57	78,406,390.45	39,253,008.35	77,763,866.13	642,524.32	0.8%
Unemployment Insurance		3501-3502	158,501.46	163,162.47	69,970.09	157,040.91	6,121.56	3.8%
Workers' Compensation		3601-3602	4,251,292.15	4,331,658.63	2,135,382.97	4,098,074.16	233,584.47	5.4%
OPEB, Allocated		3701-3702	21,275,049.73	21,336,327.41	10,746,839.52	21,147,028.36	189,299.05	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,977.49	104,288.14	43,166.19	100,996.05	3,292.09	3.2%
TOTAL, EMPLOYEE BENEFITS			181,174,973.78	179,796,195.80	78,661,024.22	176,981,518.63	2,814,677.17	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,334,312.33	8,342,535.52	6,885,446.35	8,325,098.31	17,437.21	0.2%
Books and Other Reference Materials		4200	321,627.55	307,836.72	14,026.53	289,864.77	17,971.95	5.8%
Materials and Supplies		4300	91,227,774.89	72,564,526.57	10,592,583.31	43,654,627.51	28,909,899.06	39.8%
Noncapitalized Equipment		4400	1,375,822.57	7,838,417.85	3,689,006.95	15,477,924.22	(7,639,506.37)	-97.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,259,537.34	89,053,316.66	21,181,063.14	67,747,514.81	21,305,801.85	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	36,316,988.18	42,873,081.96	12,363,280.04	41,302,339.55	1,570,742.41	3.7%
Travel and Conferences		5200	986,972.00	871,760.94	14,802.33	735,181.09	136,579.85	15.7%
Dues and Memberships		5300	167,336.00	192,689.09	133,784.19	178,276.23	14,412.86	7.5%
Insurance		5400-5450	1,913,000.00	1,913,000.00	3,245.82	1,913,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,607,187.00	9,376,796.89	4,189,772.37	9,028,244.79	348,552.10	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,799,837.00	1,941,153.46	292,186.27	1,871,925.73	69,227.73	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,745,635.00)	(1,765,815.00)	(20,145.54)	(1,754,380.00)	(11,435.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	33,814,165.83	30,572,110.67	9,589,515.69	25,038,230.77	5,533,879.90	18.1%
Communications		5900	1,142,913.57	1,537,570.17	593,804.01	1,621,116.45	(83,546.28)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,002,764.58	87,512,348.18	27,160,245.18	79,933,934.61	7,578,413.57	8.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	260,964.85	86,978.13	241,444.49	19,520.36	7.5%
Buildings and Improvements of Buildings		6200	100,000.00	704,074.01	307,327.49	621,680.01	82,394.00	11.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	236,935.00	1,957,521.38	370,782.48	2,353,713.38	(396,192.00)	-20.2%
Equipment Replacement		6500	47,500.00	85,865.83	0.00	80,829.83	5,036.00	5.9%
TOTAL, CAPITAL OUTLAY			484,435.00	3,008,426.07	765,088.10	3,297,667.71	(289,241.64)	-9.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(4,578.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,100,000.00	1,100,000.00	651,676.00	1,100,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,000.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,105,000.00	1,110,300.00	651,311.90	1,110,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	4.02	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,144,835.63)	(945,590.67)	(245,395.38)	(947,575.67)	1,985.00	-0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,144,835.63)	(945,590.67)	(245,391.36)	(947,575.67)	1,985.00	-0.2%
TOTAL, EXPENDITURES			640,875,737.17	638,956,619.10	265,967,467.03	598,710,450.88	40,246,168.22	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,432,732.61	1,432,732.61	0.00	989,794.61	442,938.00	30.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,981,863.84	1,981,863.84	39,818.27	1,538,925.84	442,938.00	22.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			671,564.70	671,564.70	(39,818.27)	1,114,502.70	(442,938.00)	66.0%

Resource	Description	2020-21
		Projected Year Totals
3210	Elementary and Secondary School Emergen	5,163,833.19
5640	Medi-Cal Billing Option	1,436,486.00
6230	California Clean Energy Jobs Act	860,885.00
7311	Classified School Employee Professional De	261,532.00
7388	SB 117 COVID-19 LEA Response Funds	530,760.35
7510	Low-Performing Students Block Grant	812,189.00
8150	Ongoing & Major Maintenance Account (RM.	2,399,792.27
Total, Restricted Balance		<u>11,465,477.81</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,569,576.00	17,569,576.00	8,848,719.00	18,353,212.00	783,636.00	4.5%
2) Federal Revenue		8100-8299	1,717,377.39	1,717,377.39	1,405,398.12	1,728,888.65	11,511.26	0.7%
3) Other State Revenue		8300-8599	1,296,245.84	1,296,245.84	251,892.00	1,296,245.84	0.00	0.0%
4) Other Local Revenue		8600-8799	14,159.04	14,159.04	27,170.22	14,159.04	0.00	0.0%
5) TOTAL, REVENUES			20,597,358.27	20,597,358.27	10,533,179.34	21,392,505.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,103,932.56	8,150,562.16	4,104,563.98	8,475,361.34	(324,799.18)	-4.0%
2) Classified Salaries		2000-2999	934,553.53	963,864.50	473,722.44	958,953.50	4,911.00	0.5%
3) Employee Benefits		3000-3999	6,006,412.33	5,965,484.76	2,481,947.58	5,910,084.00	55,400.76	0.9%
4) Books and Supplies		4000-4999	3,558,791.95	3,450,507.27	146,871.70	2,783,487.56	667,019.71	19.3%
5) Services and Other Operating Expenditures		5000-5999	2,089,083.00	2,177,009.45	255,597.53	2,350,722.00	(173,712.55)	-8.0%
6) Capital Outlay		6000-6999	0.00	0.00	30,958.85	102,600.00	(102,600.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,200.00	9,200.00	0.00	11,185.00	(1,985.00)	-21.6%
9) TOTAL, EXPENDITURES			20,701,973.37	20,716,628.14	7,493,662.08	20,592,393.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(104,615.10)	(119,269.87)	3,039,517.26	800,112.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	835,897.70	835,897.70	0.00	392,959.70	(442,938.00)	-53.0%
b) Transfers Out		7600-7629	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,817,530.84)	(1,817,530.84)	0.00	(2,260,468.84)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,922,145.94)	(1,936,800.71)	3,039,517.26	(1,460,356.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	3,975,365.54	3,975,365.54	3,975,365.54	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				3,975,365.54	3,975,365.54	3,975,365.54		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				3,975,365.54	3,975,365.54	3,975,365.54		
2) Ending Balance, June 30 (E + F1e)				2,053,219.60	2,038,564.83	2,515,008.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	1,141,903.76	1,141,903.76	1,031,903.76		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	911,315.84	896,661.07	1,483,105.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,620,091.00	12,620,091.00	6,359,146.00	11,319,892.00	(1,300,199.00)	-10.3%
Education Protection Account State Aid - Current Year		8012	1,296,184.00	1,296,184.00	1,500,543.00	3,001,083.00	1,704,899.00	131.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,653,301.00	3,653,301.00	989,030.00	4,032,237.00	378,936.00	10.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,569,576.00	17,569,576.00	8,848,719.00	18,353,212.00	783,636.00	4.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	338,355.39	338,355.39	121,598.12	349,866.65	11,511.26	3.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,379,022.00	1,379,022.00	1,283,800.00	1,379,022.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,717,377.39	1,717,377.39	1,405,398.12	1,728,888.65	11,511.26	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,285.00	49,285.00	49,285.00	49,285.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	305,014.84	305,014.84	46,077.00	305,014.84	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	941,946.00	941,946.00	156,530.00	941,946.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,296,245.84	1,296,245.84	251,892.00	1,296,245.84	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12,032.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	14,159.04	14,159.04	15,138.22	14,159.04	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,159.04	14,159.04	27,170.22	14,159.04	0.00	0.0%
TOTAL, REVENUES			20,597,358.27	20,597,358.27	10,533,179.34	21,392,505.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,176,727.22	7,180,091.22	3,556,770.28	7,504,890.40	(324,799.18)	-4.5%
Certificated Pupil Support Salaries		1200	193,781.81	193,781.81	95,778.29	193,781.81	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	729,657.53	725,824.13	407,826.58	725,824.13	0.00	0.0%
Other Certificated Salaries		1900	3,766.00	50,865.00	44,188.83	50,865.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,103,932.56	8,150,562.16	4,104,563.98	8,475,361.34	(324,799.18)	-4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	99,358.47	110,364.47	46,636.99	110,364.47	0.00	0.0%
Classified Support Salaries		2200	348,860.38	354,088.38	194,604.90	351,758.38	2,330.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	351,288.63	356,116.63	184,302.31	353,535.63	2,581.00	0.7%
Other Classified Salaries		2900	135,046.05	143,295.02	48,178.24	143,295.02	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			934,553.53	963,864.50	473,722.44	958,953.50	4,911.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,099,138.44	2,103,540.24	638,540.30	2,100,494.72	3,045.52	0.1%
PERS		3201-3202	180,241.82	183,745.25	88,451.37	181,851.25	1,894.00	1.0%
OASDI/Medicare/Alternative		3301-3302	193,368.49	194,722.21	95,144.79	193,973.62	748.59	0.4%
Health and Welfare Benefits		3401-3402	2,706,928.25	2,651,700.63	1,244,222.75	2,605,374.63	46,326.00	1.7%
Unemployment Insurance		3501-3502	4,578.97	4,657.32	2,273.21	4,646.29	11.03	0.2%
Workers' Compensation		3601-3602	142,606.07	144,280.66	70,849.23	143,889.04	391.62	0.3%
OPEB, Allocated		3701-3702	677,195.03	680,432.99	341,221.64	677,454.99	2,978.00	0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,355.26	2,405.46	1,244.29	2,399.46	6.00	0.2%
TOTAL, EMPLOYEE BENEFITS			6,006,412.33	5,965,484.76	2,481,947.58	5,910,084.00	55,400.76	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	79,720.14	72,586.78	839.55	72,586.78	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,121.49	0.00	42,151.49	(40,030.00)	-1886.9%
Materials and Supplies		4300	3,479,071.81	3,258,354.69	117,926.32	2,543,340.13	715,014.56	21.9%
Noncapitalized Equipment		4400	0.00	117,444.31	28,105.83	125,409.16	(7,964.85)	-6.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,558,791.95	3,450,507.27	146,871.70	2,783,487.56	667,019.71	19.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	5,730.00	4,935.00	5,730.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	410,067.00	410,067.00	169,860.18	410,067.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,458.00	31,856.04	1,212.70	32,145.04	(289.00)	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,618,949.00	1,615,408.05	8,424.82	1,623,973.05	(8,565.00)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	24,809.00	99,227.36	69,977.56	262,465.91	(163,238.55)	-164.5%
Communications		5900	5,800.00	14,221.00	1,187.27	15,841.00	(1,620.00)	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,089,083.00	2,177,009.45	255,597.53	2,350,722.00	(173,712.55)	-8.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	30,958.85	102,600.00	(102,600.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	30,958.85	102,600.00	(102,600.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	9,200.00	9,200.00	0.00	11,185.00	(1,985.00)	-21.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,200.00	9,200.00	0.00	11,185.00	(1,985.00)	-21.6%
TOTAL, EXPENDITURES			20,701,973.37	20,716,628.14	7,493,662.08	20,592,393.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	835,897.70	835,897.70	0.00	392,959.70	(442,938.00)	-53.0%
(a) TOTAL, INTERFUND TRANSFERS IN			835,897.70	835,897.70	0.00	392,959.70	(442,938.00)	-53.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,653,428.54	2,653,428.54	0.00	2,653,428.54	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,817,530.84)	(1,817,530.84)	0.00	(2,260,468.84)		

Resource	Description	2020/21 Projected Year Totals
6230	California Clean Energy Jobs Act	596,036.63
6300	Lottery: Instructional Materials	236,708.05
7311	Classified School Employee Professional Development Block	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	25,438.00
7510	Low-Performing Students Block Grant	35,006.17
9010	Other Restricted Local	133,147.91
Total, Restricted Balance		<u>1,031,903.76</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	705,913.11	656,178.43	176,241.95	671,541.43	15,363.00	2.3%
3) Other State Revenue		8300-8599	1,975,815.00	2,326,503.98	748,982.00	2,156,773.00	(169,730.98)	-7.3%
4) Other Local Revenue		8600-8799	4,099,850.00	4,099,850.00	1,446,143.90	4,099,850.00	0.00	0.0%
5) TOTAL, REVENUES			6,781,578.11	7,082,532.41	2,371,367.85	6,928,164.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,231,370.00	2,250,540.90	1,003,084.84	2,143,454.90	107,086.00	4.8%
2) Classified Salaries		2000-2999	1,371,769.31	1,500,960.39	751,272.54	1,500,960.39	0.00	0.0%
3) Employee Benefits		3000-3999	2,416,881.41	2,524,788.07	1,107,408.59	2,464,906.07	59,882.00	2.4%
4) Books and Supplies		4000-4999	300,794.89	324,629.34	69,461.31	337,492.23	(12,862.89)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	992,867.00	990,143.68	315,958.64	989,880.81	262.87	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,730.41	88,304.94	9,576.01	88,304.94	0.00	0.0%
9) TOTAL, EXPENDITURES			7,378,413.02	7,679,367.32	3,256,761.93	7,524,999.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(596,834.91)	(596,834.91)	(885,394.08)	(596,834.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	596,834.91	596,834.91	0.00	596,834.91	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			596,834.91	596,834.91	0.00	596,834.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(885,394.08)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	353,245.00	353,245.00		353,245.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,245.00	353,245.00		353,245.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,245.00	353,245.00		353,245.00		
2) Ending Balance, June 30 (E + F1e)			353,245.00	353,245.00		353,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			317,936.87	317,936.87		317,936.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,308.13	35,308.13		35,308.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	296,220.00	200,000.00	90,224.77	200,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	409,693.11	456,178.43	86,017.18	471,541.43	15,363.00	3.4%
TOTAL, FEDERAL REVENUE			705,913.11	656,178.43	176,241.95	671,541.43	15,363.00	2.3%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,231,788.00	1,582,476.98	470,914.00	1,412,746.00	(169,730.98)	-10.7%
All Other State Revenue	All Other	8590	744,027.00	744,027.00	278,068.00	744,027.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,975,815.00	2,326,503.98	748,982.00	2,156,773.00	(169,730.98)	-7.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(2,231.38)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	2,703,850.00	2,703,850.00	501,306.78	2,703,850.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,396,000.00	1,396,000.00	947,068.50	1,396,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,099,850.00	4,099,850.00	1,446,143.90	4,099,850.00	0.00	0.0%
TOTAL, REVENUES			6,781,578.11	7,082,532.41	2,371,367.85	6,928,164.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,838,109.70	1,857,281.00	792,927.44	1,750,195.00	107,086.00	5.8%
Certificated Pupil Support Salaries		1200	123,622.10	123,622.10	52,868.45	123,622.10	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	269,638.20	269,637.80	157,288.95	269,637.80	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,231,370.00	2,250,540.90	1,003,084.84	2,143,454.90	107,086.00	4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	152,948.34	200,297.34	85,896.03	200,297.34	0.00	0.0%
Classified Support Salaries		2200	451,175.30	482,744.58	280,114.36	482,744.58	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	290,300.91	316,487.47	162,415.37	316,487.47	0.00	0.0%
Clerical, Technical and Office Salaries		2400	363,175.76	395,426.00	199,116.78	395,426.00	0.00	0.0%
Other Classified Salaries		2900	114,169.00	106,005.00	23,730.00	106,005.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,371,769.31	1,500,960.39	751,272.54	1,500,960.39	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	534,710.31	552,626.09	158,483.92	537,025.09	15,601.00	2.8%
PERS		3201-3202	310,466.06	330,921.62	146,191.74	330,921.62	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	146,183.95	153,730.48	69,275.24	152,377.48	1,353.00	0.9%
Health and Welfare Benefits		3401-3402	1,063,347.36	1,106,367.29	551,911.36	1,074,058.29	32,309.00	2.9%
Unemployment Insurance		3501-3502	1,786.58	2,325.72	869.83	2,278.72	47.00	2.0%
Workers' Compensation		3601-3602	55,948.85	59,157.04	27,192.37	57,705.04	1,452.00	2.5%
OPEB, Allocated		3701-3702	303,282.00	318,455.00	152,852.40	309,353.00	9,102.00	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,156.30	1,204.83	631.73	1,186.83	18.00	1.5%
TOTAL, EMPLOYEE BENEFITS			2,416,881.41	2,524,788.07	1,107,408.59	2,464,906.07	59,882.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,573.57	2,495.08	10,050.44	(7,476.87)	-290.5%
Materials and Supplies		4300	297,512.89	301,346.77	66,966.23	306,732.79	(5,386.02)	-1.8%
Noncapitalized Equipment		4400	3,282.00	20,709.00	0.00	20,709.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,794.89	324,629.34	69,461.31	337,492.23	(12,862.89)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	452,744.00	452,744.00	113,188.00	452,744.00	0.00	0.0%
Travel and Conferences		5200	16,000.00	5,300.00	0.00	5,300.00	0.00	0.0%
Dues and Memberships		5300	7,000.00	7,000.00	1,249.00	7,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	235,800.00	155,825.00	117,461.19	155,825.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,523.00	29,213.00	0.00	29,213.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	249,800.00	339,061.68	84,060.45	338,798.81	262.87	0.1%
Communications		5900	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			992,867.00	990,143.68	315,958.64	989,880.81	262.87	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	64,730.41	88,304.94	9,576.01	88,304.94	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,730.41	88,304.94	9,576.01	88,304.94	0.00	0.0%
TOTAL, EXPENDITURES			7,378,413.02	7,679,367.32	3,256,761.93	7,524,999.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	596,834.91	596,834.91	0.00	596,834.91	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			596,834.91	596,834.91	0.00	596,834.91	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			596,834.91	596,834.91	0.00	596,834.91		

Resource	Description	2020/21 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	184,152.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	133,221.17
Total, Restricted Balance		<u>317,936.87</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,089,918.09	7,031,389.22	1,759,089.51	7,031,389.22	0.00	0.0%
3) Other State Revenue		8300-8599	5,773,793.04	6,016,843.04	3,044,243.92	6,016,843.04	0.00	0.0%
4) Other Local Revenue		8600-8799	1,906,374.00	1,906,374.00	251,184.52	1,906,374.00	0.00	0.0%
5) TOTAL, REVENUES			13,770,085.13	14,954,606.26	5,054,517.95	14,954,606.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,806,923.83	5,060,728.40	2,446,735.15	5,060,728.40	0.00	0.0%
2) Classified Salaries		2000-2999	2,620,475.27	2,839,070.52	1,149,496.45	2,839,070.52	0.00	0.0%
3) Employee Benefits		3000-3999	5,315,198.51	5,581,566.26	2,514,861.05	5,581,566.26	0.00	0.0%
4) Books and Supplies		4000-4999	783,512.60	1,442,577.34	75,916.08	1,427,122.34	15,455.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	207,028.00	326,875.24	78,454.44	342,330.24	(15,455.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	475,739.22	252,919.73	235,819.37	252,919.73	0.00	0.0%
9) TOTAL, EXPENDITURES			14,208,877.43	15,503,737.49	6,501,282.54	15,503,737.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(438,792.30)	(549,131.23)	(1,446,764.59)	(549,131.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			549,131.23	549,131.23	0.00	549,131.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,338.93	0.00	(1,446,764.59)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	15,284.83	15,284.83		15,284.83	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,284.83	15,284.83		15,284.83		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,284.83	15,284.83		15,284.83		
2) Ending Balance, June 30 (E + F1e)			125,623.76	15,284.83		15,284.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	125,623.76	15,284.83		15,284.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,089,918.09	7,031,389.22	1,759,089.51	7,031,389.22	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,089,918.09	7,031,389.22	1,759,089.51	7,031,389.22	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,016,912.00	5,016,912.00	2,545,149.06	5,016,912.00	0.00	0.0%
All Other State Revenue	All Other	8590	756,881.04	999,931.04	499,094.86	999,931.04	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,773,793.04	6,016,843.04	3,044,243.92	6,016,843.04	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,052.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	919,282.00	919,282.00	104,283.84	919,282.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	987,092.00	987,092.00	145,848.68	987,092.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,906,374.00	1,906,374.00	251,184.52	1,906,374.00	0.00	0.0%
TOTAL, REVENUES			13,770,085.13	14,954,606.26	5,054,517.95	14,954,606.26		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,243,329.67	4,463,692.95	2,106,922.95	4,463,692.95	0.00	0.0%
Certificated Pupil Support Salaries		1200	102,535.08	106,807.37	59,812.13	106,807.37	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	461,059.08	483,088.08	277,215.88	483,088.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	7,140.00	2,784.19	7,140.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,806,923.83	5,060,728.40	2,446,735.15	5,060,728.40	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,265,053.97	1,250,610.52	555,767.28	1,250,610.52	0.00	0.0%
Classified Support Salaries		2200	611,095.18	824,129.55	172,655.13	824,129.55	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	89,619.00	93,353.12	52,277.75	93,353.12	0.00	0.0%
Clerical, Technical and Office Salaries		2400	654,707.12	668,026.37	365,845.33	668,026.37	0.00	0.0%
Other Classified Salaries		2900	0.00	2,950.96	2,950.96	2,950.96	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,620,475.27	2,839,070.52	1,149,496.45	2,839,070.52	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,142,907.80	1,161,789.11	355,239.07	1,161,789.11	0.00	0.0%
PERS		3201-3202	557,258.39	619,764.32	267,346.35	619,764.32	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	306,488.24	329,986.55	135,228.93	329,986.55	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,566,583.18	2,691,668.33	1,366,800.40	2,691,668.33	0.00	0.0%
Unemployment Insurance		3501-3502	3,795.01	4,028.88	1,783.67	4,028.88	0.00	0.0%
Workers' Compensation		3601-3602	115,745.35	122,987.52	55,683.93	122,987.52	0.00	0.0%
OPEB, Allocated		3701-3702	620,372.94	639,464.62	331,638.84	639,464.62	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,047.60	11,876.93	1,139.86	11,876.93	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,315,198.51	5,581,566.26	2,514,861.05	5,581,566.26	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	777,967.60	1,341,543.27	33,293.64	1,165,842.00	175,701.27	13.1%
Noncapitalized Equipment		4400	5,545.00	101,034.07	42,622.44	261,280.34	(160,246.27)	-158.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			783,512.60	1,442,577.34	75,916.08	1,427,122.34	15,455.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	15,533.24	1,598.00	15,533.24	0.00	0.0%
Dues and Memberships		5300	400.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,600.00	12,600.00	720.70	12,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,600.00	27,932.00	0.00	27,932.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	108,686.00	134,291.00	2,574.64	114,291.00	20,000.00	14.9%
Professional/Consulting Services and Operating Expenditures		5800	58,442.00	133,619.00	73,548.80	168,524.00	(34,905.00)	-26.1%
Communications		5900	2,300.00	2,300.00	12.30	2,850.00	(550.00)	-23.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			207,028.00	326,875.24	78,454.44	342,330.24	(15,455.00)	-4.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	475,739.22	252,919.73	235,819.37	252,919.73	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			475,739.22	252,919.73	235,819.37	252,919.73	0.00	0.0%
TOTAL, EXPENDITURES			14,208,877.43	15,503,737.49	6,501,282.54	15,503,737.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			549,131.23	549,131.23	0.00	549,131.23	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			549,131.23	549,131.23	0.00	549,131.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,000,000.00	25,000,000.00	11,816,765.20	25,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,561,218.00	1,561,218.00	0.00	1,561,218.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,120,000.00	3,120,000.00	389,479.97	3,370,000.00	250,000.00	8.0%
5) TOTAL, REVENUES			29,681,218.00	29,681,218.00	12,206,245.17	29,931,218.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,143,153.65	8,134,058.65	3,744,402.49	8,134,608.65	(550.00)	0.0%
3) Employee Benefits		3000-3999	6,023,955.38	6,028,550.38	2,711,141.76	6,028,601.27	(50.89)	0.0%
4) Books and Supplies		4000-4999	11,108,242.97	10,986,051.39	5,574,139.02	10,915,526.39	70,525.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	310,700.00	400,956.95	187,171.97	481,545.50	(80,588.55)	-20.1%
6) Capital Outlay		6000-6999	3,500,000.00	3,536,434.63	2,632,791.15	3,775,770.19	(239,335.56)	-6.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	595,166.00	595,166.00	0.00	595,166.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,681,218.00	29,681,218.00	14,849,646.39	29,931,218.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,643,401.22)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	39,818.27	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	39,818.27	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,603,582.95)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,807,058.35	12,807,058.35		12,807,058.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,807,058.35	12,807,058.35		12,807,058.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,807,058.35	12,807,058.35		12,807,058.35		
2) Ending Balance, June 30 (E + F1e)			12,807,058.35	12,807,058.35		12,807,058.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			12,584,236.09	12,584,236.09		12,584,236.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,822.26	222,822.26		222,822.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	25,000,000.00	25,000,000.00	11,816,765.20	25,000,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,000,000.00	25,000,000.00	11,816,765.20	25,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,555,000.00	1,555,000.00	0.00	1,555,000.00	0.00	0.0%
All Other State Revenue		8590	6,218.00	6,218.00	0.00	6,218.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,561,218.00	1,561,218.00	0.00	1,561,218.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	1,800,000.00	1,800,000.00	0.00	1,800,000.00	0.00	0.0%
Food Service Sales		8634	1,000,000.00	1,000,000.00	6,673.20	1,000,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	14,438.00	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	200,000.00	368,368.77	450,000.00	250,000.00	125.0%
TOTAL, OTHER LOCAL REVENUE			3,120,000.00	3,120,000.00	389,479.97	3,370,000.00	250,000.00	8.0%
TOTAL, REVENUES			29,681,218.00	29,681,218.00	12,206,245.17	29,931,218.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,908,500.45	6,899,405.45	3,180,379.91	6,899,955.45	(550.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	856,839.89	856,839.89	380,381.73	856,839.89	0.00	0.0%
Clerical, Technical and Office Salaries		2400	377,813.31	377,813.31	183,640.85	377,813.31	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,143,153.65	8,134,058.65	3,744,402.49	8,134,608.65	(550.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,954.89	21,955.89	9,179.87	21,955.89	0.00	0.0%
PERS		3201-3202	1,231,597.67	1,238,514.67	562,573.59	1,238,514.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	568,706.54	571,254.54	258,625.23	571,296.62	(42.08)	0.0%
Health and Welfare Benefits		3401-3402	3,271,778.41	3,263,749.41	1,458,840.45	3,263,749.41	0.00	0.0%
Unemployment Insurance		3501-3502	4,024.64	4,104.64	1,848.50	4,104.92	(0.28)	0.0%
Workers' Compensation		3601-3602	126,231.75	126,130.75	58,037.24	126,139.28	(8.53)	0.0%
OPEB, Allocated		3701-3702	786,267.88	789,446.88	360,571.20	789,446.88	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,393.60	13,393.60	1,465.68	13,393.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,023,955.38	6,028,550.38	2,711,141.76	6,028,601.27	(50.89)	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,112,000.00	648,789.37	287,656.79	672,264.37	(23,475.00)	-3.6%
Noncapitalized Equipment		4400	120,000.00	205,000.00	5,530.89	161,000.00	44,000.00	21.5%
Food		4700	9,876,242.97	10,132,262.02	5,280,951.34	10,082,262.02	50,000.00	0.5%
TOTAL, BOOKS AND SUPPLIES			11,108,242.97	10,986,051.39	5,574,139.02	10,915,526.39	70,525.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	41,063.55	(26,063.55)	-173.8%
Travel and Conferences		5200	15,700.00	15,706.00	2,114.25	15,706.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	39,347.00	38,724.60	41,372.00	(2,025.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,000.00	125,500.00	60,779.97	130,000.00	(4,500.00)	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,000.00	12,115.95	9,146.08	12,115.95	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	190,207.00	76,290.07	238,207.00	(48,000.00)	-25.2%
Communications		5900	3,000.00	3,081.00	117.00	3,081.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			310,700.00	400,956.95	187,171.97	481,545.50	(80,588.55)	-20.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	3,400,000.00	3,400,000.00	2,413,068.39	3,400,000.00	0.00	0.0%
Equipment		6400	100,000.00	136,434.63	219,722.76	375,770.19	(239,335.56)	-175.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,500,000.00	3,536,434.63	2,632,791.15	3,775,770.19	(239,335.56)	-6.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	595,166.00	595,166.00	0.00	595,166.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			595,166.00	595,166.00	0.00	595,166.00	0.00	0.0%
TOTAL, EXPENDITURES			29,681,218.00	29,681,218.00	14,849,646.39	29,931,218.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	39,818.27	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	39,818.27	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	39,818.27	0.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,611,910.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	4,364,090.06
5330	Child Nutrition: Summer Food Service Program Operations	3,608,218.04
9010	Other Restricted Local	17.31
Total, Restricted Balance		<u>12,584,236.09</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,082,009.75	3,082,009.75	86,676.55	3,092,873.92	10,864.17	0.4%
5) TOTAL, REVENUES			3,082,009.75	3,082,009.75	86,676.55	3,092,873.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	665,640.41	657,536.62	253,113.31	655,196.74	2,339.88	0.4%
3) Employee Benefits		3000-3999	364,911.94	373,816.32	140,335.97	373,985.44	(169.12)	0.0%
4) Books and Supplies		4000-4999	0.00	921,713.19	(4,587,427.10)	1,050,851.51	(129,138.32)	-14.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	512,706.42	237,364.21	603,685.28	(90,978.86)	-17.7%
6) Capital Outlay		6000-6999	27,907,620.73	48,505,398.24	22,593,432.09	48,298,315.99	207,082.25	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,938,173.08	50,971,170.79	18,636,818.48	50,982,034.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,856,163.33)	(47,889,161.04)	(18,550,141.93)	(47,889,161.04)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,856,163.33)	(47,889,161.04)	(18,550,141.93)	(47,889,161.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,467,592.82	62,467,592.82		62,471,664.97	4,072.15	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,467,592.82	62,467,592.82		62,471,664.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,467,592.82	62,467,592.82		62,471,664.97		
2) Ending Balance, June 30 (E + F1e)			36,611,429.49	14,578,431.78		14,582,503.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	36,615,488.22	14,582,490.51		14,582,490.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		13.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,058.73)	(4,058.73)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,171,303.92	1,171,303.92	79,504.43	1,173,935.09	2,631.17	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,910,705.83	1,910,705.83	7,172.12	1,918,938.83	8,233.00	0.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,082,009.75	3,082,009.75	86,676.55	3,092,873.92	10,864.17	0.4%
TOTAL, REVENUES			3,082,009.75	3,082,009.75	86,676.55	3,092,873.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	388,928.03	373,298.07	85,768.80	370,388.71	2,909.36	0.8%
Clerical, Technical and Office Salaries		2400	276,712.38	284,238.55	167,344.51	284,808.03	(569.48)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			665,640.41	657,536.62	253,113.31	655,196.74	2,339.88	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	137,546.25	138,289.47	48,140.89	138,407.33	(117.86)	-0.1%
OASDI/Medicare/Alternative		3301-3302	49,316.07	49,986.82	18,974.67	50,029.21	(42.39)	-0.1%
Health and Welfare Benefits		3401-3402	132,633.72	139,999.91	55,322.33	139,999.97	(0.06)	0.0%
Unemployment Insurance		3501-3502	328.62	335.56	123.98	335.56	0.00	0.0%
Workers' Compensation		3601-3602	10,317.37	10,434.60	3,923.29	10,443.41	(8.81)	-0.1%
OPEB, Allocated		3701-3702	34,445.00	34,445.00	13,681.68	34,445.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	324.91	324.96	169.13	324.96	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			364,911.94	373,816.32	140,335.97	373,985.44	(169.12)	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	285,464.26	(4,614,165.57)	356,146.84	(70,682.58)	-24.8%
Noncapitalized Equipment		4400	0.00	636,248.93	26,738.47	694,704.67	(58,455.74)	-9.2%
TOTAL, BOOKS AND SUPPLIES			0.00	921,713.19	(4,587,427.10)	1,050,851.51	(129,138.32)	-14.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	512,106.42	237,364.21	603,085.28	(90,978.86)	-17.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	512,706.42	237,364.21	603,685.28	(90,978.86)	-17.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	4,291,828.14	3,549,833.15	4,331,653.35	(39,825.21)	-0.9%
Buildings and Improvements of Buildings		6200	27,907,620.73	44,140,339.11	19,021,341.89	43,764,623.21	375,715.90	0.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	73,230.99	22,257.05	202,039.43	(128,808.44)	-175.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			27,907,620.73	48,505,398.24	22,593,432.09	48,298,315.99	207,082.25	0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,938,173.08	50,971,170.79	18,636,818.48	50,982,034.96		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	14,582,490.51
Total, Restricted Balance		<u>14,582,490.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67	0.00	0.0%
5) TOTAL, REVENUES			6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	59,188.75	16,339.65	104,166.43	(44,977.68)	-76.0%
6) Capital Outlay		6000-6999	7,000,000.00	6,980,811.25	837,991.51	6,935,833.57	44,977.68	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,695,000.00	2,695,000.00	0.00	2,695,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,735,000.00	9,735,000.00	854,331.16	9,735,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,620,349.33)	(3,620,349.33)	2,616,885.23	(3,620,349.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,620,349.33)	(3,620,349.33)	2,616,885.23	(3,620,349.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,196,507.06	20,196,507.06		20,196,507.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,196,507.06	20,196,507.06		20,196,507.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,196,507.06	20,196,507.06		20,196,507.06		
2) Ending Balance, June 30 (E + F1e)			16,576,157.73	16,576,157.73		16,576,157.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	16,576,157.73	16,576,157.73		16,576,157.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	1,514,338.66	1,514,338.66	0.00	1,514,338.66	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	159,851.00	159,851.00	38,114.00	159,851.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	4,440,461.01	4,440,461.01	3,433,102.39	4,440,461.01	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67	0.00	0.0%
TOTAL, REVENUES			6,114,650.67	6,114,650.67	3,471,216.39	6,114,650.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	59,188.75	16,339.65	104,166.43	(44,977.68)	-76.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	59,188.75	16,339.65	104,166.43	(44,977.68)	-76.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,000,000.00	6,980,811.25	837,991.51	6,935,833.57	44,977.68	0.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,000,000.00	6,980,811.25	837,991.51	6,935,833.57	44,977.68	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,695,000.00	2,695,000.00	0.00	2,695,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,695,000.00	2,695,000.00	0.00	2,695,000.00	0.00	0.0%
TOTAL EXPENDITURES			9,735,000.00	9,735,000.00	854,331.16	9,735,000.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	16,576,157.73
Total, Restricted Balance		<u>16,576,157.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00	0.00	0.0%
5) TOTAL, REVENUES			1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,500.00	15,500.00	7,961.48	29,784.00	(14,284.00)	-92.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,770,334.00	2,770,334.00	1,385,167.00	2,756,050.00	14,284.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,785,834.00	2,785,834.00	1,393,128.48	2,785,834.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(962,236.00)	(962,236.00)	(378,278.80)	(962,236.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(962,236.00)	(962,236.00)	(378,278.80)	(962,236.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,020,745.62	2,020,745.62		2,020,745.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,020,745.62	2,020,745.62		2,020,745.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,020,745.62	2,020,745.62		2,020,745.62		
2) Ending Balance, June 30 (E + F1e)			1,058,509.62	1,058,509.62		1,058,509.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,058,509.62	1,058,509.62		1,058,509.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	1,813,798.00	1,813,798.00	1,012,838.68	1,813,798.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,800.00	9,800.00	2,011.00	9,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00	0.00	0.0%
TOTAL, REVENUES			1,823,598.00	1,823,598.00	1,014,849.68	1,823,598.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	15,500.00	7,961.48	29,784.00	(14,284.00)	-92.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,500.00	15,500.00	7,961.48	29,784.00	(14,284.00)	-92.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,770,334.00	2,770,334.00	1,385,167.00	2,756,050.00	14,284.00	0.5%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,770,334.00	2,770,334.00	1,385,167.00	2,756,050.00	14,284.00	0.5%
TOTAL EXPENDITURES			2,785,834.00	2,785,834.00	1,393,128.48	2,785,834.00		

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

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	1,058,509.62
Total, Restricted Balance		<u>1,058,509.62</u>

DEBT SERVICE FUNDS

Debt Service Funds Definition

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,809,576.00)	(3,809,576.00)	0.00	(3,809,576.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,948,534.35	31,948,534.35		31,948,534.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,948,534.35	31,948,534.35		31,948,534.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,948,534.35	31,948,534.35		31,948,534.35		
2) Ending Balance, June 30 (E + F1e)			28,138,958.35	28,138,958.35		28,138,958.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	28,138,958.35	28,138,958.35		28,138,958.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

PROPRIETARY FUNDS

Proprietary Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00	0.00	0.0%
5) TOTAL, REVENUES			15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	347,422.44	354,237.44	206,022.09	354,237.44	0.00	0.0%
3) Employee Benefits		3000-3999	271,479.62	266,515.62	128,139.04	266,515.62	0.00	0.0%
4) Books and Supplies		4000-4999	54,060.19	52,209.19	0.00	52,209.19	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,453,613.75	14,453,613.75	5,132,856.27	14,453,613.75	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,126,576.00	15,126,576.00	5,467,017.40	15,126,576.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	579,560.33	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	579,560.33	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,935,257.21	12,935,257.21		12,935,257.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,935,257.21	12,935,257.21		12,935,257.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,935,257.21	12,935,257.21		12,935,257.21		
2) Ending Net Position, June 30 (E + F1e)			12,935,257.21	12,935,257.21		12,935,257.21		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,935,257.21	12,935,257.21		12,935,257.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	18,414.00	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	15,081,576.00	15,081,576.00	6,028,163.73	15,081,576.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00	0.00	0.0%
TOTAL, REVENUES			15,126,576.00	15,126,576.00	6,046,577.73	15,126,576.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,298.28	88,298.28	48,938.31	88,298.28	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,124.16	265,939.16	157,083.78	265,939.16	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			347,422.44	354,237.44	206,022.09	354,237.44	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,344.20	71,469.20	41,015.28	71,469.20	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,420.37	24,862.37	13,839.01	24,862.37	0.00	0.0%
Health and Welfare Benefits		3401-3402	141,358.44	136,971.44	54,257.90	136,971.44	0.00	0.0%
Unemployment Insurance		3501-3502	166.02	171.02	87.09	171.02	0.00	0.0%
Workers' Compensation		3601-3602	5,385.03	5,236.03	2,833.43	5,236.03	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	15,913.02	27,468.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.56	337.56	193.31	337.56	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			271,479.62	266,515.62	128,139.04	266,515.62	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	49,786.19	47,935.19	0.00	47,935.19	0.00	0.0%
Noncapitalized Equipment		4400	4,274.00	4,274.00	0.00	4,274.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			54,060.19	52,209.19	0.00	52,209.19	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,436,613.75	14,436,613.75	5,132,856.27	14,436,613.75	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,453,613.75	14,453,613.75	5,132,856.27	14,453,613.75	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,126,576.00	15,126,576.00	5,467,017.40	15,126,576.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,219.84	38,208.06	38,219.84	38,219.84	11.78	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,219.84	38,208.06	38,219.84	38,219.84	11.78	0%
5. District Funded County Program ADA						
a. County Community Schools	75.40	75.40	75.40	75.40	0.00	0%
b. Special Education-Special Day Class	25.54	25.54	25.54	25.54	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.98	1.98	3.93	3.93	1.95	98%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	102.92	102.92	104.87	104.87	1.95	2%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,322.76	38,310.98	38,324.71	38,324.71	13.73	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,662.47	1,662.47	1,722.97	1,722.97	60.50	4%

2020-21 JUNE DEFERRALS STATE AID & SE	Object	2020-21 Beginning Balance	July 2020 Actual	August 2020 Actual	September 2020 Actual	October 2020 Actual	November 2020 Actual	December 2020 Actual	January Actual
A. BEGINNING CASH	9110	\$ 45,898,425.55	\$ 45,898,426	\$ 80,529,347	\$ 87,234,316	\$ 123,533,479.39	\$ 113,566,718.06	\$ 92,208,553.03	\$ 151,502,976.29
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019		\$ 12,187,658	\$ 12,187,658	\$ 40,599,014	\$ 21,937,784	\$ 21,937,784	\$ 40,599,014	\$ 21,937,784.00
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,087,459	\$ 9,137,091.73
Miscellaneous Funds	8080-8099		\$ -	\$ 1,007	\$ (2,379,569)	\$ (989,030)	\$ (1,459,972)	\$ 544	\$ 957,634.47
Federal Revenues	8100-8299		\$ 1,554,677	\$ 8,899	\$ 143,511	\$ (5,259,205)	\$ 330,827	\$ 13,171,684	\$ 1,807,340.64
Other State Revenues	8300-8599		\$ 3,717,932	\$ 2,277,475	\$ 3,780,006	\$ 1,767,045	\$ 4,156,179	\$ 5,300,872	\$ 8,123,967.22
Other Local Revenues	8600-8799		\$ 1,722,065	\$ (251,920)	\$ 284,869	\$ (403,668)	\$ 172,300	\$ 366,907	\$ 508,466.08
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER (3210)</i>	8100-8599		\$ -	\$ 3,942,628	\$ -	\$ -	\$ -	\$ -	\$ 22,006.00
<i>ESSER II (3212)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 737,743	\$ -
<i>LLM - CR (3220)</i>	8100-8599		\$ -	\$ -	\$ 34,085,392	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	8100-8599		\$ -	\$ -	\$ 3,497,424	\$ -	\$ -	\$ -	\$ -
Undefined Objects									
TOTAL RECEIPTS			\$ 19,182,332	\$ 18,165,747	\$ 80,010,647	\$ 17,052,926	\$ 25,137,118	\$ 111,264,223	\$ 42,494,290.14
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		\$ 1,543,540	\$ 3,291,640	\$ 19,498,351	\$ 20,265,797	\$ 20,311,058	\$ 18,540,232	\$ 20,172,253.53
Classified Salaries	2000-2999		\$ 2,608,717	\$ 3,513,065	\$ 5,030,117	\$ 5,050,576	\$ 4,746,944	\$ 4,638,651	\$ 5,016,534.35
Employee Benefits	3000-3999		\$ 2,448,710	\$ 3,516,598	\$ 14,466,750	\$ 14,532,847	\$ 14,237,124	\$ 13,917,877	\$ 14,218,518.34
Books and Supplies	4000-4999		\$ 158,266	\$ 376,057	\$ 3,803,342	\$ 2,257,814	\$ 325,085	\$ 1,366,217	\$ 532,492.82
Services	5000-5999		\$ 606,731	\$ 1,581,195	\$ 2,611,565	\$ 4,168,403	\$ 2,786,475	\$ 6,511,370	\$ 6,541,682.41
Capital Outlay	6000-6599		\$ 17,295	\$ 5,300	\$ 20,877	\$ 150,228	\$ 82,679	\$ 154,356	\$ 212,364.81
Other Outgo	7000-7499		\$ 57,746	\$ 57,649	\$ 88,579	\$ 22,894	\$ 65,534	\$ 107,964	\$ 10,199.14
Interfund Transfers Out	7600-7629			\$ 39,818					
All Other Financing Uses	7630-7699								
<i>ESSER (3210)</i>	1000-7999		\$ 1,566	\$ 78,901	\$ (85,017)	\$ -	\$ 13,269.00	\$ 695	\$ (13,963.64)
<i>ESSER II (3212)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	1000-7999		\$ 90,059	\$ 53,546	\$ 5,140,073	\$ 683,028	\$ 3,669,242.05	\$ 6,415,119	\$ 3,674,751.16
<i>LLM - GF (7420)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32.85
TOTAL DISBURSEMENTS		\$ -	\$ 7,532,629	\$ 12,513,770	\$ 50,574,637	\$ 47,131,588.60	\$ 46,237,410.47	\$ 51,652,479.25	\$ 50,364,865.77
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows			\$ -						
Cash Not In Treasury	9111-9199	\$ 2,639,610.69	\$ 1,626,621	\$ 635,652	\$ (120)	\$ (55,339)	\$ (65,202)	\$ (212,226)	\$ (9,072.13)
Accounts Receivable	9200-9299	\$ 88,887,464.08	\$ 56,809,365	\$ 1,340,652	\$ 6,962,910	\$ 20,215,232	\$ 24,644	\$ (52,646)	\$ 808,175.03
Due From Other Funds	9310	\$ 2,814,636.76	\$ 2,813,140	\$ 1,497	\$ 1,192	\$ 198	\$ -	\$ 236	\$ -
Stores	9320	\$ 104,536.53		\$ 55	\$ 135	\$ 184	\$ -	\$ 54	\$ -
Prepaid Expenditures	9330			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 94,446,248.06	\$ 61,249,126	\$ 1,977,856	\$ 6,964,116	\$ 20,160,276	\$ (40,558)	\$ (264,582)	\$ 799,102.90
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	\$ (40,063,483.93)	\$ (31,035,329)	\$ (924,863)	\$ (99,771)	\$ (48,176)	\$ (217,117)	\$ (52,599)	\$ (287,172.28)
Due To Other Funds	9610	\$ (1,635,178.11)	\$ (1,635,178)		\$ (1,192)	\$ (198)	\$ (198)	\$ (140)	\$ -
Current Loans	9640				\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ (5,597,400.76)	\$ (5,597,401)		\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (47,296,062.80)	\$ (38,267,908)	\$ (924,863)	\$ (100,963)	\$ (48,374)	\$ (217,314)	\$ (52,739)	\$ (287,172.28)
TOTAL BALANCE SHEET ITEMS		\$ 47,150,185.26	\$ 22,981,219	\$ 1,052,993	\$ 6,863,154	\$ 20,111,902	\$ (257,872)	\$ (317,321)	\$ 511,930.62
E. NET INCREASE/DECREASE B - C + D		\$ 47,150,185.26	\$ 34,630,921	\$ 6,704,970	\$ 36,299,163	\$ (9,966,761)	\$ (21,358,165)	\$ 59,294,423	\$ (7,358,645.01)
F. ENDING CASH (A + E)		\$ 93,048,610.81	\$ 80,529,347	\$ 87,234,316	\$ 123,533,479	\$ 113,566,718	\$ 92,208,553	\$ 151,502,976	\$ 144,144,331.28
G. Ending Cash, Plus Cash Accruals and		\$ 93,048,610.81							
DEFERRALS			\$ -	\$ -					

2020-21 JUNE DEFERRALS STATE AID & SE	Object	February Projected	March 2021 Projected	April 2021 Projected	May 2021 Projected	June 2021 Projected	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	\$ 144,144,331.28	\$ 115,763,330	\$ 94,668,871	\$ 84,675,096	\$ 50,258,839			\$ -	\$ -
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019	\$ 10,180,532.00	\$ 25,253,253	\$ 19,679,789	\$ 19,679,789	\$ 16,711,910	\$ 48,363,396	\$ -	\$ 311,255,365	\$ 311,255,365
Property Taxes	8020-8079	\$ 6,401,094.10	\$ -	\$ 12,417,918	\$ -	\$ 33,846,597	\$ -	\$ -	\$ 112,890,160	\$ 112,890,160
Miscellaneous Funds	8080-8099	\$ -	\$ (920,058)	\$ -	\$ (1,371,599)	\$ (731,845)	\$ (5,046,005)	\$ -	\$ (11,938,891)	\$ (11,938,891)
Federal Revenues	8100-8299	\$ 615,597.58	\$ 4,781,677	\$ 409,053	\$ 183,077	\$ 14,789,878	\$ 28,115,232	\$ -	\$ 60,652,249	\$ 60,652,249
Other State Revenues	8300-8599	\$ 1,160,099.00	\$ 3,175,939	\$ 2,251,522	\$ 2,732,809	\$ 1,971,614	\$ 9,623,529	\$ 20,124,028	\$ 70,163,017	\$ 70,163,017
Other Local Revenues	8600-8799	\$ 532,620.95	\$ 752,504	\$ 902,979	\$ 1,098,459	\$ 1,184,601	\$ 2,219,088	\$ -	\$ 9,089,272	\$ 9,089,272
Interfund Transfers In	8910-8929	\$ -	\$ 928,700	\$ -	\$ -	\$ 159,206	\$ 1,565,523	\$ -	\$ 2,653,429	\$ 2,653,429
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER (3210)	8100-8599	\$ -	\$ -	\$ 8,854,407	\$ -	\$ 2,951,469	\$ 1	\$ -	\$ 15,770,510	\$ 15,770,510
ESSER II (3212)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (737,743)	\$ -	\$ -	\$ -
LLM - CR (3220)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,085,392	\$ 34,085,392
LLM - GF (7420)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,497,424	\$ 3,497,424
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 18,889,943.63	\$ 33,972,016	\$ 44,515,668	\$ 22,322,537	\$ 70,883,430	\$ 84,103,021	\$ 20,124,028	\$ 608,117,926	\$ 608,117,926
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	\$ 20,147,026.26	\$ 20,785,983	\$ 19,957,608	\$ 19,885,984	\$ 20,753,475	\$ 4,229,570	\$ -	\$ 209,382,518	\$ 209,382,518
Classified Salaries	2000-2999	\$ 4,902,404.78	\$ 5,085,328	\$ 5,089,514	\$ 5,377,562	\$ 5,256,265	\$ 1,262,017	\$ -	\$ 57,577,696	\$ 57,577,696
Employee Benefits	3000-3999	\$ 14,724,333.07	\$ 15,472,209	\$ 15,476,869	\$ 14,528,376	\$ 14,895,828	\$ 3,093,862	\$ 20,124,028	\$ 175,653,930	\$ 175,653,930
Books and Supplies	4000-4999	\$ 611,528.91	\$ 1,435,635	\$ 1,562,116	\$ 2,520,054	\$ 5,043,450	\$ 12,263,681	\$ -	\$ 32,255,740	\$ 32,255,740
Services	5000-5999	\$ 3,863,343.08	\$ 6,280,751	\$ 6,898,402	\$ 6,873,241	\$ 7,921,461	\$ 16,992,093	\$ -	\$ 73,636,713	\$ 73,636,713
Capital Outlay	6000-6599	\$ 217,167.38	\$ 143,180	\$ 94,429	\$ 85,282	\$ 149,015	\$ 1,118,000	\$ -	\$ 2,450,175	\$ 2,450,175
Other Outgo	7000-7499	\$ 58,241.79	\$ (5,658)	\$ (2,720)	\$ (7,657)	\$ (25,934)	\$ (651,263)	\$ -	\$ (224,424)	\$ (224,424)
Interfund Transfers Out	7600-7629	\$ -	\$ 209,231	\$ 33,872	\$ 75,351	\$ 1,180,654	\$ -	\$ -	\$ 1,538,926	\$ 1,538,926
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER (3210)	1000-7999	\$ -	\$ 2,661,645	\$ 2,661,645	\$ 2,654,663	\$ 2,654,663	\$ -	\$ -	\$ 10,628,067	\$ 10,628,067
ESSER II (3212)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	1000-7999	\$ 1,577.94	\$ (394)	\$ (394)	\$ (394)	\$ (394)	\$ -	\$ -	\$ -	\$ -
LLM - CR (3220)	1000-7999	\$ 2,229,604.75	\$ 2,055,610	\$ 2,055,610	\$ 3,892,985	\$ 3,892,985	\$ -	\$ -	\$ 33,852,613	\$ 33,852,613
LLM - GF (7420)	1000-7999	\$ 13,599.17	\$ 870,940	\$ 870,940	\$ 870,956	\$ 870,956	\$ -	\$ -	\$ 3,497,424	\$ 3,497,424
TOTAL DISBURSEMENTS		\$ 46,768,827.13	\$ 54,994,460	\$ 54,697,891	\$ 56,756,403	\$ 62,592,425	\$ 38,307,962	\$ 20,124,028	\$ 600,249,377	\$ 600,249,377
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	\$ (3,307.44)	\$ 17,873	\$ 18,139	\$ 33,911	\$ 26,473	\$ 626,209	\$ -	\$ 2,639,611	\$ -
Accounts Receivable	9200-9299	\$ (20,226.15)	\$ 561,286	\$ 722,921	\$ 479,645	\$ 1,035,506	\$ 0	\$ -	\$ 88,887,464	\$ -
Due From Other Funds	9310	\$ -	\$ (1,626)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,814,637	\$ -
Stores	9320	\$ -	\$ 8,509	\$ 22,570	\$ 15,138	\$ -	\$ 57,892	\$ -	\$ 104,537	\$ -
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ (23,533.59)	\$ 586,042	\$ 763,629	\$ 528,694	\$ 1,061,979	\$ 684,100	\$ -	\$ 94,446,248	\$ -
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	\$ (478,583.92)	\$ (659,785)	\$ (575,181)	\$ (511,084)	\$ (2,832,905)	\$ (2,340,918)	\$ -	\$ (40,063,484)	\$ -
Due To Other Funds	9610	\$ -	\$ 1,728	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (1,635,178)	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ (5,597,401)	\$ -
SUBTOTAL LIABILITIES		\$ (478,583.92)	\$ (658,058)	\$ (575,181)	\$ (511,084)	\$ (2,832,905)	\$ (2,340,918)	\$ -	\$ (47,296,063)	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (502,117.51)	\$ (72,016)	\$ 188,448	\$ 17,610	\$ (1,770,926)	\$ (1,656,817)	\$ -	\$ 47,150,185	\$ -
E. NET INCREASE/DECREASE B - C + D		\$ (28,381,001.01)	\$ (21,094,460)	\$ (9,993,775)	\$ (34,416,257)	\$ 6,520,079	\$ 44,138,242	\$ -	\$ 55,018,735	\$ 7,868,549
F. ENDING CASH (A + E)		\$ 115,763,330.27	\$ 94,668,871	\$ 84,675,096	\$ 50,258,839	\$ 56,778,919				
G. Ending Cash, Plus Cash Accruals and									\$ 100,917,160	
DEFERRALS		\$ 10,581,723	\$ 26,950,773	\$ 26,950,773	\$ 26,950,773	\$ 53,362,911				

2021-22 JUNE DEFERRALS STATE AID & SE	Object	Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
A. BEGINNING CASH	9110		\$ 56,778,919	\$ 68,192,685	\$ 55,467,355	\$ 55,400,363	\$ 52,668,184	\$ 51,357,236	\$ 51,997,409	\$ 103,948,335
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 14,383,629	\$ 14,383,629	\$ 35,567,231	\$ 25,890,532	\$ 25,890,532	\$ 35,567,231	\$ 25,890,532	\$ 25,890,532
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,317	\$ 64,356,055	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,334,301)	\$ (1,373,119)	\$ -	\$ (2,196,990)	\$ -
Federal Revenues	8100-8299		\$ 4,278	\$ 111,677	\$ 10,460	\$ 161,705	\$ 3,133,056	\$ 5,226,378	\$ 1,888,804	\$ 409,943
Other State Revenues	8300-8599		\$ 2,660,298	\$ 1,779,184	\$ 2,826,301	\$ 2,893,965	\$ 4,976,178	\$ 2,409,529	\$ 9,590,807	\$ 2,415,722
Other Local Revenues	8600-8799		\$ 2,314,179	\$ 315,644	\$ 1,174,252	\$ 607,603	\$ 129,602	\$ 848,716	\$ 1,361,044	\$ 286,861
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER Expenses (3210)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 690,132	\$ -	\$ -
LLM - CR (3220)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects										
TOTAL RECEIPTS			\$ 19,362,384	\$ 16,590,134	\$ 39,578,244	\$ 27,219,503	\$ 32,756,251	\$ 46,153,303	\$ 100,890,253	\$ 29,003,059
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,861,823	\$ 4,303,207	\$ 19,470,300	\$ 20,240,354	\$ 21,855,060	\$ 20,477,128	\$ 20,373,654	\$ 20,815,969
Classified Salaries	2000-2999		\$ 2,562,174	\$ 3,835,509	\$ 4,929,202	\$ 5,116,839	\$ 5,284,379	\$ 5,193,617	\$ 5,104,983	\$ 4,981,922
Employee Benefits	3000-3999		\$ 2,640,552	\$ 4,001,138	\$ 15,262,614	\$ 15,265,463	\$ 15,482,483	\$ 15,868,569	\$ 15,412,777	\$ 16,220,000
Books and Supplies	4000-4999		\$ 297,927	\$ 3,242,801	\$ 1,867,073	\$ 1,441,485	\$ 1,481,861	\$ 1,088,540	\$ 1,231,205	\$ 1,204,283
Services	5000-5999		\$ 850,361	\$ 3,196,247	\$ 4,895,097	\$ 8,784,247	\$ 6,614,753	\$ 8,008,830	\$ 6,080,462	\$ 7,701,591
Capital Outlay	6000-6599		\$ 31,840	\$ 600,864	\$ 324,479	\$ 397,486	\$ 217,026	\$ 96,024	\$ 122,154	\$ 97,700
Other Outgo	7000-7499		\$ 1,410	\$ (39,348)	\$ (2,473)	\$ 12,201	\$ (11)	\$ 910	\$ (21,303)	\$ (44,510)
Interfund Transfers Out	7600-7629		\$ 22,974	\$ 21,638	\$ 3,070	\$ 27,533	\$ 1,086	\$ 62,029	\$ 101,482	\$ 59,134
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER Expenses (3210)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	1000-7999		\$ 190,383	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306
LLM - CR (3220)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 8,459,445	\$ 19,404,365	\$ 46,991,668	\$ 51,527,914	\$ 51,178,941	\$ 51,037,954	\$ 48,647,719	\$ 51,278,395
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	\$ 626,208.63	\$ 78,647	\$ 16,445	\$ 24,002	\$ 18,074	\$ 25,540	\$ 25,279	\$ 21,574	\$ 35,027
Accounts Receivable	9200-9299	\$ 84,103,020.60	\$ 24,012,833	\$ 1,762,397	\$ 7,693,296	\$ 21,558,013	\$ 17,088,043	\$ 5,531,688	\$ (296,596)	\$ -
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 57,891.79	\$ 22,366	\$ 853	\$ 3,531	\$ (1,402)	\$ 1,079	\$ 319	\$ 145	\$ 5,290
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 84,787,121.02	\$ 24,113,847	\$ 1,779,695	\$ 7,720,828	\$ 21,574,685	\$ 17,114,662	\$ 5,557,286	\$ (274,877)	\$ 40,317
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	\$ (40,648,879.47)	\$ (23,603,019)	\$ (11,690,795)	\$ (374,396)	\$ 1,547	\$ (2,919)	\$ (32,462)	\$ (16,730)	\$ (1,501,692)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (40,648,879.47)	\$ (23,603,019)	\$ (11,690,795)	\$ (374,396)	\$ 1,547	\$ (2,919)	\$ (32,462)	\$ (16,730)	\$ (1,501,692)
TOTAL BALANCE SHEET ITEMS		\$ 44,138,241.55	\$ 510,827	\$ (9,911,099)	\$ 7,346,432	\$ 21,576,232	\$ 17,111,743	\$ 5,524,824	\$ (291,607)	\$ (1,461,375)
E. NET INCREASE/DECREASE B - C + D			\$ 11,413,766	\$ (12,725,331)	\$ (66,992)	\$ (2,732,179)	\$ (1,310,948)	\$ 640,173	\$ 51,950,927	\$ (23,736,711)
F. ENDING CASH (A + E)			\$ 68,192,685	\$ 55,467,355	\$ 55,400,363	\$ 52,668,184	\$ 51,357,236	\$ 51,997,409	\$ 103,948,335	\$ 80,211,624
G. Ending Cash, Plus Cash Accruals and		\$ 100,917,160.25								
DEFERRALS			\$ 26,950,773	\$ 26,950,773	\$ 26,950,773	\$ 10,581,723	\$ -	\$ -	\$ -	\$ -

2021-22 JUNE DEFERRALS STATE AID & SE	Object	March 2022	April 2022	May 2022	June 2022	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 80,211,624	\$ 76,485,189	\$ 65,496,617	\$ 65,855,639				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 35,523,499	\$ 25,890,532	\$ 25,890,532	\$ 9,720,431	\$ 25,890,532	\$ -	\$ 326,379,376	\$ 326,379,376
Property Taxes	8020-8079	\$ -	\$ 12,419,590	\$ 25,968,233	\$ 7,903,375	\$ 846,790	\$ -	\$ 112,905,360	\$ 112,905,360
Miscellaneous Funds	8080-8099	\$ (787,658)	\$ -	\$ (1,373,119)	\$ (2,103,851)	\$ (1,785,054)	\$ -	\$ (11,954,091)	\$ (11,954,091)
Federal Revenues	8100-8299	\$ 4,938,203	\$ 723,040	\$ 212,152	\$ 14,912,040	\$ 16,994,046	\$ -	\$ 48,725,781	\$ 48,725,781
Other State Revenues	8300-8599	\$ 4,852,246	\$ 2,561,013	\$ 2,758,036	\$ 3,889,984	\$ 6,031,112	\$ 17,480,098	\$ 67,124,473	\$ 67,124,473
Other Local Revenues	8600-8799	\$ 699,965	\$ 825,876	\$ 865,231	\$ 1,032,977	\$ 714,443	\$ -	\$ 11,176,393	\$ 11,176,393
Interfund Transfers In	8910-8929	\$ 928,700	\$ -	\$ -	\$ 1,724,729	\$ (0)	\$ -	\$ 2,653,429	\$ 2,653,429
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER Expenses (3210)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599	\$ 713,938	\$ -	\$ -	\$ 713,938	\$ 737,743	\$ -	\$ 2,855,750	\$ 2,855,750
LLM - CR (3220)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects						\$ -		\$ -	
TOTAL RECEIPTS		\$ 46,868,893	\$ 42,420,051	\$ 54,321,065	\$ 37,793,623	\$ 49,429,612	\$ 17,480,098	\$ 559,866,471	\$ 559,866,471
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 21,408,305	\$ 20,555,129	\$ 20,481,361	\$ 21,374,824	\$ 2,434,212		\$ 215,651,326	\$ 215,651,326
Classified Salaries	2000-2999	\$ 5,186,590	\$ 5,190,860	\$ 5,484,644	\$ 5,360,931	\$ 492,571		\$ 58,724,221	\$ 58,724,221
Employee Benefits	3000-3999	\$ 16,526,380	\$ 16,531,356	\$ 15,518,240	\$ 15,910,728	\$ 1,486,344	\$ 17,480,098	\$ 183,606,742	\$ 183,606,742
Books and Supplies	4000-4999	\$ 1,136,116	\$ 1,257,557	\$ 2,177,319	\$ 4,600,152	\$ 9,943,964		\$ 30,970,283	\$ 30,970,283
Services	5000-5999	\$ 7,437,767	\$ 8,169,200	\$ 8,139,404	\$ 9,380,723	\$ 7,943,111		\$ 87,201,795	\$ 87,201,795
Capital Outlay	6000-6599	\$ 151,635	\$ 100,006	\$ 90,318	\$ 157,815	\$ 207,514		\$ 2,594,860	\$ 2,594,860
Other Outgo	7000-7499	\$ (2,047)	\$ (984)	\$ (2,770)	\$ (9,383)	\$ 27,110		\$ (81,199)	\$ (81,199)
Interfund Transfers Out	7600-7629	\$ 132,550	\$ 21,458	\$ 47,736	\$ 408,455	\$ 65,780		\$ 974,926	\$ 974,926
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSEER Expenses (3210)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSEER II (3212)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
GEER (3215)	1000-7999	\$ 242,306	\$ 242,306	\$ 242,306	\$ 242,306	\$ -		\$ 2,855,750	\$ 2,855,750
LLM - CR (3220)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - GF (7420)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 52,219,603	\$ 52,066,888	\$ 52,178,556	\$ 57,426,550	\$ 22,600,606	\$ 17,480,098	\$ 582,498,703	\$ 582,498,703
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	\$ 17,818	\$ 18,735	\$ 72,778	\$ 47,290	\$ 225,000		\$ 626,209	
Accounts Receivable	9200-9299	\$ 3,110,993	\$ 128,718	\$ -	\$ 906,023	\$ 2,607,612		\$ 84,103,021	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ 4,734	\$ 12,556	\$ 8,421	\$ -	\$ (0)		\$ 57,892	
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS		\$ 3,133,545	\$ 160,009	\$ 81,199	\$ 953,313	\$ 2,832,612	\$ -	\$ 84,787,121	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	\$ (1,509,270)	\$ (1,501,743)	\$ (1,864,688)	\$ 1,447,287	\$ (0)		\$ (40,648,879)	
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (1,509,270)	\$ (1,501,743)	\$ (1,864,688)	\$ 1,447,287	\$ (0)	\$ -	\$ (40,648,879)	
TOTAL BALANCE SHEET ITEMS		\$ 1,624,275	\$ (1,341,734)	\$ (1,783,488)	\$ 2,400,600	\$ 2,832,612	\$ -	\$ 44,138,242	
E. NET INCREASE/DECREASE B - C + D		\$ (3,726,435)	\$ (10,988,571)	\$ 359,021	\$ (17,232,328)	\$ 29,661,618	\$ -	\$ 21,506,010	\$ (22,632,232)
F. ENDING CASH (A + E)		\$ 76,485,189	\$ 65,496,617	\$ 65,855,639	\$ 48,623,311				
G. Ending Cash, Plus Cash Accruals and								\$ 78,284,929	
DEFERRALS		\$ -	\$ -	\$ -	\$ 28,306,255				

2022-23 NO DEFERRALS	Object	Beginning Balance	July 2022	August 2022	September 2022	Ocotober 2022	November 2022	December 2022	January 2023	February 2023
A. BEGINNING CASH	9110		\$ 48,623,311	\$ 76,648,145	\$ 68,808,773	\$ 71,867,436	\$ 49,613,378	\$ 31,029,092	\$ 26,881,303	\$ 79,114,239
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 14,419,968	\$ 14,419,968	\$ 35,462,787	\$ 25,955,943	\$ 25,955,943	\$ 35,462,787	\$ 25,955,943	\$ 25,955,943
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,317	\$ 64,356,055	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,370,362)	\$ (1,394,331)	\$ -	\$ (2,230,929)	\$ -
Federal Revenues	8100-8299		\$ 4,278	\$ 99,677	\$ 10,460	\$ 119,705	\$ 1,794,893	\$ 3,592,196	\$ 1,473,811	\$ 233,017
Other State Revenues	8300-8599		\$ 2,127,165	\$ 1,601,473	\$ 2,826,301	\$ 2,911,991	\$ 4,976,178	\$ 2,409,529	\$ 9,811,979	\$ 2,415,722
Other Local Revenues	8600-8799		\$ 2,559,137	\$ 315,644	\$ 659,263	\$ 607,603	\$ 129,602	\$ 587,826	\$ 1,306,742	\$ 302,963
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER (3210)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER II (3212)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 19,110,548	\$ 16,436,762	\$ 38,958,811	\$ 27,224,879	\$ 31,462,285	\$ 43,463,656	\$ 100,673,602	\$ 28,907,645
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,887,675	\$ 4,362,959	\$ 19,740,653	\$ 20,521,398	\$ 22,158,525	\$ 20,761,461	\$ 20,656,550	\$ 21,105,006
Classified Salaries	2000-2999		\$ 2,616,897	\$ 3,917,428	\$ 5,034,479	\$ 5,226,123	\$ 5,397,242	\$ 5,304,542	\$ 5,214,014	\$ 5,088,326
Employee Benefits	3000-3999		\$ 2,871,857	\$ 4,351,628	\$ 16,599,581	\$ 16,602,680	\$ 16,838,710	\$ 17,258,617	\$ 16,762,899	\$ 17,640,832
Books and Supplies	4000-4999		\$ 249,281	\$ 1,779,137	\$ 1,076,832	\$ 859,570	\$ 880,182	\$ 679,393	\$ 752,223	\$ 738,479
Services	5000-5999		\$ 740,498	\$ 2,783,304	\$ 4,262,668	\$ 7,649,354	\$ 5,760,150	\$ 6,974,118	\$ 5,294,887	\$ 6,706,573
Capital Outlay	6000-6599		\$ 31,840	\$ 600,864	\$ 324,479	\$ 397,486	\$ 217,026	\$ 96,024	\$ 122,154	\$ 97,700
Other Outgo	7000-7499		\$ 5,446	\$ (151,950)	\$ (9,550)	\$ 47,116	\$ (43)	\$ 3,515	\$ (82,267)	\$ (171,886)
Interfund Transfers Out	7600-7629		\$ 22,974	\$ 21,638	\$ 3,070	\$ 27,533	\$ 1,086	\$ 62,029	\$ 101,482	\$ 59,134
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER Expenses (3210)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>ESSER II (3212)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>GEER (3215)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - CR (3220)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>LLM - GF (7420)</i>	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 8,426,468	\$ 17,665,008	\$ 47,032,211	\$ 51,331,261	\$ 51,252,878	\$ 51,139,697	\$ 48,821,942	\$ 51,264,164
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	\$ 225,000.00	\$ 44,106	\$ 9,223	\$ 13,460	\$ 10,136	\$ 14,323	\$ 14,177	\$ 12,099	\$ 19,643
Accounts Receivable	9200-9299	\$ 52,037,223.96	\$ 30,419,828	\$ (120,316)	\$ 11,326,766	\$ 1,841,327	\$ 1,193,607	\$ 3,532,125	\$ 378,480	\$ -
Due From Other Funds	9310		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320		\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 52,262,223.96	\$ 30,463,934	\$ (111,094)	\$ 11,340,226	\$ 1,851,463	\$ 1,207,930	\$ 3,546,302	\$ 390,579	\$ 19,643
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	\$ (22,600,606.11)	\$ (13,123,180)	\$ (6,500,033)	\$ (208,163)	\$ 860	\$ (1,623)	\$ (18,049)	\$ (9,302)	\$ (834,934)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (22,600,606.11)	\$ (13,123,180)	\$ (6,500,033)	\$ (208,163)	\$ 860	\$ (1,623)	\$ (18,049)	\$ (9,302)	\$ (834,934)
TOTAL BALANCE SHEET ITEMS		\$ 29,661,617.85	\$ 17,340,755	\$ (6,611,126)	\$ 11,132,064	\$ 1,852,324	\$ 1,206,307	\$ 3,528,253	\$ 381,277	\$ (815,291)
E. NET INCREASE/DECREASE B - C + D			\$ 28,024,835	\$ (7,839,373)	\$ 3,058,664	\$ (22,254,058)	\$ (18,584,286)	\$ (4,147,789)	\$ 52,232,937	\$ (23,171,810)
F. ENDING CASH (A + E)			\$ 76,648,145	\$ 68,808,773	\$ 71,867,436	\$ 49,613,378	\$ 31,029,092	\$ 26,881,303	\$ 79,114,239	\$ 55,942,429
G. Ending Cash, Plus Cash Accruals and		\$ 78,284,928.61								
DEFERRALS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cashflow Worksheet - Budget Year (3)

2022-23 NO DEFERRALS	Object	March 2023	April 2023	May 2023	June 2023	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ 55,942,429	\$ 46,819,348	\$ 36,012,858	\$ 37,656,654				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 35,419,823	\$ 25,955,943	\$ 25,955,943	\$ -	\$ 35,505,752	\$ -	\$ 326,426,741	\$ 326,426,741
Property Taxes	8020-8079	\$ -	\$ 12,419,590	\$ 25,968,233	\$ 7,903,375	\$ 846,790	\$ -	\$ 112,905,360	\$ 112,905,360
Miscellaneous Funds	8080-8099	\$ (817,355)	\$ -	\$ (1,394,331)	\$ (2,146,275)	\$ (1,812,630)	\$ -	\$ (12,166,211)	\$ (12,166,211)
Federal Revenues	8100-8299	\$ 3,456,626	\$ 481,258	\$ 182,152	\$ 13,692,136	\$ 14,177,825	\$ -	\$ 39,318,034	\$ 39,318,034
Other State Revenues	8300-8599	\$ 4,712,982	\$ 2,454,139	\$ 2,758,036	\$ 6,305,706	\$ 3,362,145	\$ 17,480,098	\$ 66,153,445	\$ 66,153,445
Other Local Revenues	8600-8799	\$ 439,075	\$ 825,876	\$ 865,231	\$ 1,032,977	\$ 500,894	\$ -	\$ 10,132,833	\$ 10,132,833
Interfund Transfers In	8910-8929	\$ 928,700	\$ -	\$ -	\$ 1,724,729	\$ (0)	\$ -	\$ 2,653,429	\$ 2,653,429
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER (3210)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSEER II (3212)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - CR (3220)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 44,139,852	\$ 42,136,805	\$ 54,335,263	\$ 28,512,649	\$ 52,580,776	\$ 17,480,098	\$ 545,423,631	\$ 545,423,631
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 21,705,567	\$ 20,840,545	\$ 20,765,752	\$ 21,671,621	\$ 2,468,012		\$ 218,645,725	\$ 218,645,725
Classified Salaries	2000-2999	\$ 5,297,364	\$ 5,301,726	\$ 5,601,784	\$ 5,475,429	\$ 503,091		\$ 59,978,445	\$ 59,978,445
Employee Benefits	3000-3999	\$ 17,974,050	\$ 17,979,463	\$ 16,877,599	\$ 17,304,468	\$ 1,616,544	\$ 17,480,098	\$ 198,159,027	\$ 198,159,027
Books and Supplies	4000-4999	\$ 703,680	\$ 765,675	\$ 1,235,211	\$ 2,472,061	\$ 3,618,512		\$ 15,810,237	\$ 15,810,237
Services	5000-5999	\$ 6,476,834	\$ 7,113,768	\$ 7,087,822	\$ 8,168,767	\$ 6,916,890		\$ 75,935,632	\$ 75,935,632
Capital Outlay	6000-6599	\$ 151,635	\$ 100,006	\$ 90,318	\$ 157,815	\$ 207,514		\$ 2,594,860	\$ 2,594,860
Other Outgo	7000-7499	\$ (7,905)	\$ (3,801)	\$ (10,699)	\$ (36,235)	\$ 104,691		\$ (313,569)	\$ (313,569)
Interfund Transfers Out	7600-7629	\$ 132,550	\$ 21,458	\$ 47,736	\$ 408,455	\$ 65,780		\$ 974,926	\$ 974,926
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSEER Expenses (3210)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSEER II (3212)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
GEER (3215)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - CR (3220)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - GF (7420)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 52,433,777	\$ 52,118,840	\$ 51,695,523	\$ 55,622,380	\$ 15,501,033	\$ 17,480,098	\$ 571,785,282	\$ 571,785,282
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	\$ 9,992	\$ 10,507	\$ 40,814	\$ 26,520	\$ -		\$ 225,000	
Accounts Receivable	9200-9299	\$ -	\$ -	\$ -	\$ 795,054	\$ 2,670,352		\$ 52,037,224	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ -	\$ -	\$ -	\$ -	\$ (0)		\$ (0)	
SUBTOTAL ASSETS		\$ 9,992	\$ 10,507	\$ 40,814	\$ 821,574	\$ 2,670,352	\$ -	\$ 52,262,224	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	\$ (839,148)	\$ (834,963)	\$ (1,036,758)	\$ 804,686	\$ (0)		\$ (22,600,606)	
Due To Other Funds	9610			\$ -	\$ -	\$ -		\$ -	
Current Loans	9640			\$ -	\$ -	\$ -		\$ -	
Unearned Revenues	9650			\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (839,148)	\$ (834,963)	\$ (1,036,758)	\$ 804,686	\$ (0)	\$ -	\$ (22,600,606)	
TOTAL BALANCE SHEET ITEMS		\$ (829,155)	\$ (824,456)	\$ (995,944)	\$ 1,626,260	\$ 2,670,352	\$ -	\$ 29,661,618	
E. NET INCREASE/DECREASE B - C + D		\$ (9,123,081)	\$ (10,806,490)	\$ 1,643,796	\$ (25,483,472)	\$ 39,750,095	\$ -	\$ 3,299,966	\$ (26,361,652)
F. ENDING CASH (A + E)		\$ 46,819,348	\$ 36,012,858	\$ 37,656,654	\$ 12,173,182				
G. Ending Cash, Plus Cash Accruals and								\$ 51,923,277	
DEFERRALS		\$ -	\$ -	\$ -	\$ -				



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: March 18, 2021

Subject: Approve Resolution No. 3189: Renewal of the Charter for California Montessori Project – Capital Campus (CMP)

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

Division: Continuous Improvement and Accountability

Recommendation: To conference and take action to approve the renewal of the charter for the California Montessori Project – Capital Campus.

Background/Rationale: On Friday, December 4, 2020, CMP submitted to SCUSD a petition to renew its charter. CMP is requesting a renewal of its charter, which expires on June 30, 2021, to continue to operate its independent charter school for students from kindergarten to eighth grade.

At the Board's meeting on January 14, 2021, as required by Education Code 47605, the district held a public hearing on CCA's petition to renew its charter. District staff conducted a review of the petition, and the staff report will be presented for Board Action on May 18, 2021.

Financial Considerations: The financial considerations are outlined within the Executive Summary.

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Resolution

<p>Estimated Time of Presentation: 15 minutes</p> <p>Submitted by: Vincent Harris, Chief of Continuous Improvement and Accountability and Jesse Ramos, Director of Innovative Programs</p> <p>Approved by: Jorge A. Aguilar, Superintendent</p>
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Board of Education Executive Summary

Office of Innovative Schools

Consideration of the Petition for the Renewal of the Charter of Capitol
Montessori Project - Capitol Campus
March 18, 2021



I. OVERVIEW / HISTORY

A. Action Proposed

The purpose of this agenda item is to hold the required public hearing and for the Board to either grant or deny California Montessori Project –Capitol Campus’ (CMP) petition to renew its charter.

On July 1, 2006, the Sacramento City Unified School District (SCUSD) approved the CMP's initial charter petition -The term of its current petition started on July 1, 2016, and expires on June 30, 2021.

CMP submitted a petition to renew its charter on Friday, December 4, 2020. CMP is requesting a renewal of its charter to continue to operate its independent charter school for students from kindergarten to eighth grade. The CMP academic program offers a tuition-free Montessori Education.

At the Board's meeting on January 14, 2021, as required by Education Code 47605, the district held a public hearing on CMP's petition to renew its charter.

CMP Overview

Year Established:	August 16, 2006												
Location:	2635 Chestnut Hill Drive, Sacramento CA 95826-2912												
Grade Levels Served:	K-8												
Yearly Enrollment:	<table border="1"><thead><tr><th>Census Day Enrollment</th><th>2015-16</th><th>2016-17</th><th>2017-18</th><th>2018-19</th><th>2019-20</th></tr></thead><tbody><tr><td>Total</td><td>329</td><td>322</td><td>327</td><td>332</td><td>330</td></tr></tbody></table>	Census Day Enrollment	2015-16	2016-17	2017-18	2018-19	2019-20	Total	329	322	327	332	330
Census Day Enrollment	2015-16	2016-17	2017-18	2018-19	2019-20								
Total	329	322	327	332	330								

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Student Ethnicity Groups:	Census Day Enrollment by Ethnicity				
	2015-16	2016-17	2017-18	2018-19	2019-20
American Indian or Alaska Native	0	0	0	0	0
Asian	14	17	15	16	17
Black or African American	10	9	13	8	7
Filipino	4	3	2	3	2
Hispanic or Latino	80	74	71	73	67
Native Hawaiian or Pacific Islander	1	1	2	2	2
None Reported	0	0	0	0	0
Two or More Races	39	38	44	48	44
White	181	180	180	182	191
Total	329	322	327	332	330

In its renewal petition from 2015, CMP projected "...a student population between 329 and 340, with a sustained enrollment at 336 over the next five years."

In five years, CMP anticipates its enrollment will be at 349, approximately 19 more students than its 2019-20 Census Day Enrollment of 330 students. As a measure of demand for its program as of August 31, 2020, the waitlist for CMP was 54 students. Of these 54 students, 30 students are in-district students.

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CMP's Five Year Enrollment Projections

	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26
Key Assumptions					
Enrollment Breakdown					
K	48	48	48	48	48
1	48	50	50	50	50
2	46	48	48	48	48
3	44	46	46	46	46
4	37	40	42	42	42
5	39	34	37	39	39
6	39	35	30	33	35
7	25	29	25	20	23
8	23	23	27	23	18
Total Enrolled	349	353	353	349	349

II. DRIVING GOVERNANCE

The Charter Review Team (CRT) conducted its review of the petition in accordance with EC Sections 47605 and 47607. It states that the Legislature intends that charter schools are and should become an integral part of the California educational system and that the establishment of charter schools should be encouraged. The Legislature believed that the school district's governing Board should grant a charter school's operation if it is satisfied that the charter school offers a sound educational practice and its program serves the community's interests.

The Board of Education may deny a renewal petition if the charter school fails to meet the minimum standard for renewal, or if the Board of Education finds that:

1. The charter school presents an unsound educational program for students during the term of its renewal charter; or
2. The charter school is demonstrably unlikely to implement the program outlined in the renewal petition successfully; or
3. The renewal petition does not contain the necessary affirmations; or
4. The renewal petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for the purpose of Chapter 10.7 of Division 4 of Title 1 of the Government Code; or

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5. Where changes to the charter school's operations are proposed, the renewal petition does not contain reasonably comprehensive descriptions of the required elements outlined in the Charter Schools Act.

Should the Board of Education deny the Renewal Petition, the Board must adopt written findings of facts based on any of the criteria mentioned above.

A. Academic Performance Criteria

"As an additional criterion for determining whether to grant a charter renewal, the chartering authority shall consider the performance of the charter school on the state and local indicators included in the evaluation rubrics adopted pursuant to Section 52064.5." Ed. Code § 47607 (5) (c) (1). Under AB 1505, charter authorizers must consider the charter school's performance on the California School Dashboard indicators when evaluating a petition to renew a charter school. The new renewal process creates essentially three tiers of renewal.

1. **High-Performing Charter Schools:** A chartering authority shall not deny renewal for a charter school that meets the high-performing criteria. The school can be renewed for a period of between five and seven years. A charter school meets this criteria if, in the two preceding years, it has either:
 - a. Received the two highest performance levels schoolwide on all state indicators, which is all blue or green, or
 - b. Received performance levels schoolwide and for a majority of subgroups that are the same or higher than the state average on the "academic performance indicators"—test-based indicators for English language arts (ELA) and math, the English Language Progress Indicator (ELPI), and the College and Career Indicator (CCI).
2. **Low-Performing Charter Schools:** A chartering authority shall not renew a charter school that meets the low-performing criteria. A charter school meets this criteria if, in the preceding two years, it has either:

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- a. Received the two lowest performance levels schoolwide on all state indicators, which is all red or orange, or
 - b. Received performance levels schoolwide that are the same or lower than the state average and for a majority of subgroups performing below the state average in the "academic performance indicators"—test-based indicators for ELA and math, ELPI, and CCI.
 - c. However, the chartering authority may make an exception and renew a low performing school if it makes both of the following written factual findings:
 - d. The charter school is taking meaningful steps to address the underlying cause or causes of low performance reflected, or will be reflected, in a written plan adopted by the charter school's governing body, and
 - e. There is clear and convincing evidence that the charter school has either achieved measurable increases in academic achievement, as defined by at least one year's progress for each year in school, or the charter school has demonstrated strong postsecondary outcomes.
3. **Middle-Performing Charter Schools:** For all other charter schools, the chartering authority shall consider for renewal based on the performance schoolwide, and the performance of all subgroups of pupils served by the school, on the state and local indicators on the Dashboard. In determining whether to grant a renewal, the chartering authority must give greater weight to the school's performance on "measurements of academic performance"—the test-based indicators in ELA and math, ELPI, and CCI.

In addition, the chartering authority shall consider clear and convincing evidence showing either of the following:

1. The charter school achieved measurable increases in academic achievement, defined by at least one year's progress for each year in school, or
2. The charter school has achieved strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers. (Not applicable to CMP's renewal)

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A chartering authority may deny renewal of a charter school in the middle tier only upon making a specific written finding that the school has failed to make sufficient progress toward meeting standards that provide a benefit to the school's students, that closure of the school is in the student's best interests, and that the decision provided greater weight to performance on "measurements of academic performance"—the test-based indicators in ELA and math, ELPI, and CCI.

The eligible renewal period will be for five years.

Low Performing	Middle Performing	High Performing
<ul style="list-style-type: none">• Non-renewal• All red & orange indicators - schoolwide• Same or lower than the statewide average - subgroups• Consider "verified data" for possible two year renewal.	<ul style="list-style-type: none">• Five-year renewal• Consider all Dashboard indicators both schoolwide & subgroups• Consider "verified data"	<ul style="list-style-type: none">• Five to seven year renewal• All blue & green indicators - schoolwide• Same or <u>higher</u> than the statewide average - subgroups

Verified Data

For schools in the low-performing and middle-performing tiers, in addition to Dashboard data, the authorizer must also consider "verified data" regarding year-to-year student growth in academic achievement and postsecondary outcomes. The verified data list is effective January 1, 2021, but is not required to be used by a chartering authority for charter petitions received prior to January 1, 2021. Unless by agreement of the parties. CMP submitted its petition on December 11, 2020, before the mandate to use the verified data list took effect, and there was no agreement for its use, so we did not use it in the analysis of the petition.

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Fiscal and Governance Issues

A chartering authority may deny renewal of a charter school in any of the three tiers upon a finding that the school is demonstrably unlikely to successfully implement the program due to substantial fiscal or governance factors, or if the charter school is not serving all pupils who wish to attend. Even a high-performing charter may be denied renewal based upon such a finding. However, the chartering authority must give the school at least 30 days' notice of the alleged violation and provide the charter school with a reasonable opportunity to cure. A finding supporting non-renewal would then have to include findings that either the corrective action proposed by the school was unsuccessful, or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable.

III. BUDGET

State income and various other income sources to the District are reduced when students living in District boundaries enroll at a charter school. CMP is assuming its enrollment will increase by 20 students. This increase in students has a potential impact of approximately \$200,000 to SCUSD LCFF revenues.

Under Education Code section 47604, subdivision (c), a school district that grants a charter to a charter school to be operated by, or as, a nonprofit public benefit corporation is not held liable for the charter school's debts or obligations as long as the school district complies with all oversight responsibilities. The District will continue to have monitoring and oversight responsibility for charter school finances, as specified in the Charter Schools Act.

IV. GOALS, OBJECTIVES, AND MEASURES

Results of the Petition Review (Findings of Fact Determination)

A. Academic Performance Criteria Met by Charter School

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The California Department of Education (CDE) analyzed CMP's 2018 and 2019 Dashboard and categorized it as a Middle Performing school.

Charter School Performance Category

California Department of Education, July 1, 2020

School	District	County	School Type	Performance Level
California Montessori Project - Capitol Campus	SCUSD	Sacramento	Elementary Schools (Public)	Middle Performing

Schools designated as middle performing are evaluated using additional data—EC sections 47607(c)(5) and 47607.2(b).

AB 1505 requires the performance of charter schools, and their student groups, be compared with the statewide average on the four state academic indicators. The Academic Indicators are defined in AB 1505 (ECSection47607(c)(3)) as:

- English Language Arts/Literacy (ELA)
- Mathematics
- College/Career Indicator (CCI)
- English Learner Progress Indicator (ELPI)

The most recent state standardized testing results are from the 2018-19 California Assessment of Student Performance and Progress (CAASPP). The following data tables compare the performance of CMP's students to the state. Some tables include data for all students, and others disaggregate the performances by significant student subgroups. Significant pupil subgroups are defined in paragraph (1) of subdivision (a) of Section 52052. A numerically significant pupil subgroup consists of at least 30 pupils, except for foster youth or homeless, which consists of at least 15 pupils. CMP has data for the following pupil subgroups:

- Ethnic Subgroups
 - Hispanic or Latino
 - White
 - Two or more races

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- Socioeconomically disadvantaged pupils
- Pupils with disabilities

The data tables also include the student performance results of the District as well as Hubert H. Bancroft Elementary, the home school of 85 of CMP's students. The District's and Hubert H. Bancroft Elementary's data points are for benchmarking, not determining CMP's eligibility to renew its charter.

English Language Arts - All Students

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Standard Exceeded: Level 4	15.15 %	22.48 %	17.34 %	20.80 %
Standard Met: Level 3	40.91 %	28.62 %	25.52 %	26.55 %
Standard Nearly Met: Level 2	24.24 %	22.28 %	22.52 %	20.80 %
Standard Not Met: Level 1	19.70 %	26.63 %	34.62 %	31.86 %

English Language Arts

Percentage of Students Meeting or Exceeding Grade Level Standards by Ethnicity

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Hispanic or Latino	44.90 %	40.81 %	34.82 %	40.84 %
White	62.16 %	65.64 %	66.00 %	64.84 %
Two or more races	56.00 %	65.74 %	54.32 %	36.67 %

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English Language Arts

Percentage of Economically Disadvantaged Students Meeting or Exceeding Grade Level Standards

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Economically Disadvantaged Students who met or exceeded grade level standards	35.00 %	39.19 %	33.92 %	32.77 %

English Language Arts

Percentage of Students with Disabilities Meeting or Exceeding Grade Level Standards

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Students with a disability who met or exceeded grade level standards	19.51 %	16.35 %	14.15 %	10.72 %

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Mathematics - All Students

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Standard Exceeded: Level 4	10.15 %	19.69 %	15.01 %	16.37 %
Standard Met: Level 3	23.86 %	20.04 %	17.52 %	24.78 %
Standard Nearly Met: Level 2	36.04 %	25.41 %	25.97 %	28.76 %
Standard Not Met: Level 1	29.95 %	34.86 %	41.51 %	30.09 %

Mathematics

Percentage of Students Meeting or Exceeding Grade Level Standards by Ethnicity

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Hispanic or Latino	22.45 %	28.05 %	24.75 %	29.57 %
White	38.18 %	54.23 %	53.97 %	56.05 %
Two or more races	48.00 %	55.26 %	41.72 %	40.00 %

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Mathematics

Percentage of Economically Disadvantaged Students Meeting or Exceeding Grade Level Standards

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Economically Disadvantaged Students who met or exceeded grade level standards	21.67 %	27.48 %	24.23 %	25.09 %

Mathematics

Percentage of Students with Disabilities Meeting or Exceeding Grade Level Standards

Achievement Level	California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Students with a disability who met or exceeded grade level standards	09.76 %	12.61 %	10.90 %	10.72 %

In addition to looking at the 2019 CAASPP results, staff also looked at the CAASPP results as reported in the California School Dashboard System. For the state assessment, the Dashboard measures performance on two factors:

- Current year results, and
- Whether results improved from the prior year.

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CDE guidelines on the Dashboard state that, “Performance on the **state measures** is based on data from both the current and prior years. Any LEA, school, or student group with at least 30 students in both the current and prior year receives a **performance level** for each applicable state measure. There are **five** performance levels, and each is assigned a different color: Red is the lowest performance level, Orange is the second lowest, Yellow is the middle point, Green is the second highest, and Blue is the highest performance level.



2019 California Dashboard Results - English Language Arts

English Language Arts - All Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>All Students</p> <p>All Students State</p> <p>Yellow</p> <p>0.1 points below standard</p> <p>Declined 8.2 Points Ⓢ</p> <p>Number of Students: 197</p>	<p>All Students</p> <p>All Students State</p> <p>Green</p> <p>2.5 points below standard</p> <p>Increased 3.7 Points Ⓢ</p> <p>Number of Students: 3,189,965</p>	<p>All Students</p> <p>All Students State</p> <p>Yellow</p> <p>21.5 points below standard</p> <p>Increased 5.2 Points Ⓢ</p> <p>Number of Students: 20,935</p>	<p>All Students</p> <p>All Students State</p> <p>Yellow</p> <p>15.2 points below standard</p> <p>Increased 17.5 Points Ⓢ</p> <p>Number of Students: 217</p>

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English Language Arts - Hispanic Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>28.9 points below standard Declined 11.6 Points Ⓣ Number of Students: 49</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>26.6 points below standard Increased 4.5 Points Ⓢ Number of Students: 1,756,499</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>39.7 points below standard Increased 6.9 Points Ⓢ Number of Students: 8,397</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>27.9 points below standard Increased 15.1 Points Ⓢ Number of Students: 68</p>

English Language Arts - White Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>White</p> <p>Student Group State</p> <p>Green</p> <p>11.7 points above standard Declined 5.8 Points Ⓣ Number of Students: 110</p>	<p>White</p> <p>Student Group State</p> <p>Green</p> <p>30.7 points above standard Increased 3.4 Points Ⓢ Number of Students: 718,005</p>	<p>White</p> <p>Student Group State</p> <p>Green</p> <p>34.1 points above standard Increased 8.8 Points Ⓢ Number of Students: 3,783</p>	<p>White</p> <p>Student Group State</p> <p>Green</p> <p>18.4 points above standard Increased 13.8 Points Ⓢ Number of Students: 89</p>

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English Language Arts - Socioeconomically Disadvantaged Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Orange</p> <p>43.9 points below standard Maintained -0.4 Points Number of Students: 60</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <p>30.1 points below standard Increased 4.4 Points Ⓢ Number of Students: 2,001,589</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <p>43.9 points below standard Increased 5.7 Points Ⓢ Number of Students: 15,072</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <p>51.3 points below standard Increased 14.3 Points Ⓢ Number of Students: 118</p>

English Language Arts - Students with Disabilities

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>Students with Disabilities</p> <p>Student Group State</p> <p>Orange</p> <p>69.9 points below standard Declined 11.1 Points Ⓢ Number of Students: 43</p>	<p>Students with Disabilities</p> <p>Student Group State</p> <p>Orange</p> <p>88.1 points below standard Increased 7.8 Points Ⓢ Number of Students: 420,092</p>	<p>Students with Disabilities</p> <p>Student Group State</p> <p>Red</p> <p>100.5 points below standard Maintained 2.6 Points Number of Students: 3,441</p>	<p>Students with Disabilities</p> <p>Student Group State</p> <p>Orange</p> <p>113.8 points below standard Increased 15.4 Points Ⓢ Number of Students: 55</p>

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2019 California Dashboard Results - Mathematics

Mathematics - All Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>All Students</p> <p>All Students State</p> <p>Orange</p> <p>38 points below standard</p> <p>Declined 5.7 Points Ⓣ</p> <p>Number of Students: 196</p>	<p>All Students</p> <p>All Students State</p> <p>Orange</p> <p>33.5 points below standard</p> <p>Maintained 2.9 Points</p> <p>Number of Students: 3,183,085</p>	<p>All Students</p> <p>All Students State</p> <p>Orange</p> <p>48.8 points below standard</p> <p>Maintained 1.8 Points</p> <p>Number of Students: 20,890</p>	<p>All Students</p> <p>All Students State</p> <p>Yellow</p> <p>30.7 points below standard</p> <p>Increased 7.7 Points Ⓢ</p> <p>Number of Students: 217</p>

Mathematics - Hispanic Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>69.3 points below standard</p> <p>Declined 4.1 Points Ⓣ</p> <p>Number of Students: 49</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>62.2 points below standard</p> <p>Increased 3.4 Points Ⓢ</p> <p>Number of Students: 1,753,113</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>69.8 points below standard</p> <p>Maintained 2.2 Points</p> <p>Number of Students: 8,386</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>49.1 points below standard</p> <p>Maintained -0.2 Points</p> <p>Number of Students: 68</p>

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Mathematics - White Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>White</p> <p>Student Group State</p> <p>Orange</p> <hr/> <p>31.1 points below standard Declined 11.6 Points Ⓣ Number of Students: 109</p>	<p>White</p> <p>Student Group State</p> <p>Green</p> <hr/> <p>1.4 points above standard Maintained 2.7 Points Number of Students: 716,268</p>	<p>White</p> <p>Student Group State</p> <p>Green</p> <hr/> <p>5.1 points above standard Increased 4.1 Points Ⓢ Number of Students: 3,773</p>	<p>White</p> <p>Student Group State</p> <p>Green</p> <hr/> <p>5 points above standard Increased 5.7 Points Ⓢ Number of Students: 89</p>

Mathematics - Socioeconomically Disadvantaged Students

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Orange</p> <hr/> <p>79.2 points below standard Maintained 1.4 Points Number of Students: 60</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <hr/> <p>63.7 points below standard Increased 3.4 Points Ⓢ Number of Students: 1,996,881</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Orange</p> <hr/> <p>70.5 points below standard Maintained 1.9 Points Number of Students: 15,032</p>	<p>Students with Disabilities</p> <p>Student Group State</p> <p>Orange</p> <hr/> <p>127.7 points below standard Increased 13.3 Points Ⓢ Number of Students: 55</p>

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Mathematics - Students with Disabilities

California Montessori Project - Capitol Campus	State of California	Sacramento City Unified	Hubert H. Bancroft Elementary
<p>Students with Disabilities</p> <p>Student Group State</p>  <p>Red</p> <p>111.1 points below standard</p> <p>Declined 9.9 Points Ⓣ</p> <p>Number of Students: 43</p>	<p>Students with Disabilities</p> <p>Student Group State</p>  <p>Orange</p> <p>119.4 points below standard</p> <p>Increased 6.6 Points Ⓢ</p> <p>Number of Students: 417,191</p>	<p>Students with Disabilities</p> <p>Student Group State</p>  <p>Red</p> <p>129.1 points below standard</p> <p>Maintained -1.1 Points</p> <p>Number of Students: 3,428</p>	<p>Students with Disabilities</p> <p>Student Group State</p>  <p>Orange</p> <p>127.7 points below standard</p> <p>Increased 13.3 Points Ⓢ</p> <p>Number of Students: 55</p>

AB 1505 requires a charter school's schoolwide and significant student groups' performance, be compared with the statewide average on the state academic indicators. A comparison of CMP's performance on the color received for the state indicators in the Dashboard Schoolwide as well as its significant subgroups with the state's performance show that CMP's students performed below the state in the following areas:

California Dashboard Performance Level - English Language Arts

CMP Student Groups Performing Below the State in English Language Arts	California Montessori Project - Capitol Campus Achievement Level	State of California Achievement Level
All Students	Yellow	Green
Hispanic Students	Orange	Yellow
Socioeconomically Disadvantaged Students	Orange	Yellow

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California Dashboard Performance Level - Mathematics

CMP Student Groups Performing Below the State in Mathematics	California Montessori Project - Capitol Campus Achievement Level	State of California Achievement Level
Hispanic Students	Orange	Yellow
White Students	Orange	Green
Socioeconomically Disadvantaged Students	Orange	Yellow
Students with Disabilities	Red	Orange

CMP's Proposed Actions for Improvement

To address the deficits in its students' performance, CMP mentions in its petition that it will continue or implement the following actions:

- Classroom Instructional Rounds
- Diagnostic and Interim Assessments - "Prior to school year 2019-20 CMP did not have a K-8 ELA and Math diagnostic and interim assessment system. Starting in the fall of 2019, CMP students took three i-Ready assessments over the school year."
- Hiring a Math Specialist
- Implementation of Math Intervention Program
- Expansion of Reading Intervention Programs
- Montessori Curriculum Guide Aligned to California State Standards
- Standards Based Report Cards - "For the first time, CMP students are now being measured on their progress towards mastery of California's state standards."

B. District Staff Review of Renewal Petition

District Staff reviewed the following elements in the Renewal Petition:

1. Educational Program
2. Measurable Student Outcomes
3. Assessment of Measurable Outcome Goals
4. Governance and Legal Issues

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5. Employee Qualifications
6. Health and Safety Procedures
7. Means to Achieve a Racial and Ethnic Balance
8. Admissions Requirements
9. Financial and Programmatic Audit
10. Student Discipline, Pupil Suspension, and Expulsion Procedures
11. Retirement System
12. Attendance Alternatives
13. Description of Employee Rights
14. Dispute Resolution Process, Oversight, Reporting, and Renewal
15. Labor Relations
16. School Closure Procedures

District Staff also reviewed the impact on the District as described in the original Renewal Petition.

The Petitioner responded to requests for additional information or clarifications. Specifically, District Staff noted deficiencies or incomplete information regarding the following:

- Element 1, Educational Program
 - Unable to find the history of the number and percentage of students served disaggregated by significant subgroups and grade levels.
- Element 9, Financial
 - The multi-year projections submitted with the charter petition does not separate unrestricted and restricted. Taken as a whole, the Charter projected an ending fund balance of 19% in FY21 and growing to 36% in its 5th year. However, this is contingent upon forgiveness of the PPP (Payroll Protection Program) in FY21. CMP is in the process of applying for loan forgiveness. If the loan is not forgiven, then the fund balance, as a whole, is 6% and growing to 19% in year 5. California Montessori Project's (CMP) required reserve is 4%.
 - CMP's enrollment has been averaging 331 students from 2018-19 to 2020-21, based on the LCFF calculator and 1st Principal Apportionment. They have

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remained steady at 96% ADA. CPM is projecting to increase their enrollment by approximately 22 students by 2022-23.

Based on CMP's ADA%, projected enrollment growth, and the LCFF Calculator from the Governor's proposed budget, the projected LCFF revenue is about \$3M, \$3.13M, \$3.24M, and \$3.20M for FY22, FY23, FY24, FY25, respectively. CMP projected their LCFF revenue at \$2.9M for those years.

- If California Montessori Project – Capitol Campus is able to grow its enrollment by 22 students, then they will meet their 4% required reserves. This increase of students has a potential impact of approximately \$200,000 to SCUSD LCFF revenues.

Based on the results of the District Staff's review of the Renewal Petition, District Staff has concluded that all of the required elements are reasonably comprehensive collectively.

V. MAJOR INITIATIVES

Not applicable

VI. RESULTS

District staff requests that the Board conference and take action to approve or deny the petition to renew California Montessori Project - Capitol Campus. Staff recommends that the Board take due consideration to the content of this Executive Summary.

VII. LESSONS LEARNED / NEXT STEPS

If the Board approves the petition to renew the charter, SCUSD, as the charter authorizer, will provide continued oversight by conducting annual visits and programmatic audits to review the charter school's academic achievement, as well as records of past performance and plans

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regarding academics, finances, and operations. Additionally, the District and CMP will collaborate on the timely submission of a signed Operational Memorandum of Understanding. The Renewal Petition and supplemental information will be posted online at:

Conversely, if the Board denies the petition to renew the charter, CMP may elect to submit the petition to the county board of education for consideration.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT RESOLUTION NO. 3189
RESOLUTION TO APPROVE THE RENEWAL PETITION OF
THE CHARTER PETITION OF CALIFORNIA MONTESSORI PROJECT – CAPITAL
CAMPUS**

WHEREAS, petitioners for California Montessori Project – Capital Campus (“Petitioners”) submitted to Sacramento City Unified School District (“District”) a Renewal Petition (“Petition”), dated December 4, 2020; and

WHEREAS, in reviewing the Petition, the Governing Board has been guided by the intent of the California Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged; and

WHEREAS, the District staff reviewed and analyzed the Petition and supporting documents for legal, programmatic, and fiscal sufficiency; and

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby adopts the Staff Report.

BE IT FURTHER RESOLVED, that the Petition is hereby approved.

BE IT FURTHER RESOLVED the term of the charter shall be for five (5) years, beginning on July 1, 2021 and expiring on June 30, 2026

BE IT FURTHER RESOLVED that the Petition approval is conditional upon signed Memorandums of Understanding for Operations and Special Education by Petitioner and District no later than May 20, 2021.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 18th day of March, 2021, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____
ATTESTED
TO:

Jorge A. Aguilar
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: March 18, 2021

Subject: Approve Resolution No. 3190: Renewal of the Charter for Capitol Collegiate Academy (CCA)

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

Division: Continuous Improvement and Accountability

Recommendation: To conference and take action to approve the renewal of the charter for Capitol Collegiate Academy.

Background/Rationale: On Friday, December 4, 2020, CCA submitted to SCUSD a petition to renew its charter. CCA is requesting a renewal of its charter to continue to operate its independent charter school for students from kindergarten to eighth grade.

At the Board's meeting on January 14, 2021, as required by Education Code 47605, the district held a public hearing on CCA's petition to renew its charter. District staff conducted a review of the petition, and the staff report will be presented for Board Action on May 18, 2021.

Financial Considerations: The financial considerations are outlined within the Executive Summary.

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Resolution

<p>Estimated Time of Presentation: 15 minutes Submitted by: Vincent Harris, Chief of Continuous Improvement and Accountability and Jesse Ramos, Director of Innovative Programs Approved by: Jorge A. Aguilar</p>
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Consideration of the Petition for the Renewal of the Charter of Capitol Collegiate Academy
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I. OVERVIEW / HISTORY

A. Action Proposed

The purpose of this agenda item is to hold the required public hearing and for the Board to either grant or deny Capitol Collegiate Academy' (CCA) petition to renew its charter.

B. History

On August 22, 2011, the Sacramento City Unified School District (SCUSD) approved the initial charter petition of Capitol Collegiate Academy (CCA). The term of its current petition started on July 1, 2016, and expires on June 30, 2021.

CCA submitted a petition to renew its charter to SCUSD on Friday, December 4, 2020. CCA is requesting a renewal of its charter to continue to operate its independent charter school for students from kindergarten to eighth grade. CCA states that its academic program is implemented by a team of professionals "...committed to increasing levels of achievement through rigorous academic content, daily assessment, data analysis, and immediate intervention."

At the Board's meeting on January 14, 2021, as required by Education Code 47605, the district held a public hearing on CCA's petition to renew its charter.

CCA Overview

Year Established:	August 22, 2011
Location:	2118 Meadowview Road, Sacramento CA 95832-1212
Grade Levels Served:	K-7

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Consideration of the Petition for the Renewal of the Charter of Capitol Collegiate Academy
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Current Enrollment:	392																																																																		
Yearly Enrollment:	<table border="1"> <thead> <tr> <th>Census Day Enrollment</th> <th>2015-16</th> <th>2016-17</th> <th>2017-18</th> <th>2018-19</th> <th>2019-20</th> </tr> </thead> <tbody> <tr> <td>Total</td> <td>254</td> <td>281</td> <td>342</td> <td>372</td> <td>392</td> </tr> </tbody> </table>	Census Day Enrollment	2015-16	2016-17	2017-18	2018-19	2019-20	Total	254	281	342	372	392																																																						
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Student Ethnicity Groups:	<table border="1"> <thead> <tr> <th>Census Day Enrollment by Ethnicity</th> <th>2015-16</th> <th>2016-17</th> <th>2017-18</th> <th>2018-19</th> <th>2019-20</th> </tr> </thead> <tbody> <tr> <td>American Indian or Alaska Native</td> <td>0</td> <td>0</td> <td>1</td> <td>6</td> <td>3</td> </tr> <tr> <td>Asian</td> <td>15</td> <td>13</td> <td>23</td> <td>29</td> <td>28</td> </tr> <tr> <td>Black or African American</td> <td>115</td> <td>122</td> <td>140</td> <td>122</td> <td>110</td> </tr> <tr> <td>Filipino</td> <td>1</td> <td>0</td> <td>1</td> <td>0</td> <td>0</td> </tr> <tr> <td>Hispanic or Latino</td> <td>88</td> <td>108</td> <td>140</td> <td>183</td> <td>217</td> </tr> <tr> <td>Native Hawaiian or Pacific Islander</td> <td>4</td> <td>9</td> <td>11</td> <td>14</td> <td>15</td> </tr> <tr> <td>None Reported</td> <td>1</td> <td>3</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Two or More Races</td> <td>5</td> <td>4</td> <td>3</td> <td>10</td> <td>13</td> </tr> <tr> <td>White</td> <td>25</td> <td>22</td> <td>23</td> <td>8</td> <td>6</td> </tr> <tr> <td>Total</td> <td>254</td> <td>281</td> <td>342</td> <td>372</td> <td>392</td> </tr> </tbody> </table>	Census Day Enrollment by Ethnicity	2015-16	2016-17	2017-18	2018-19	2019-20	American Indian or Alaska Native	0	0	1	6	3	Asian	15	13	23	29	28	Black or African American	115	122	140	122	110	Filipino	1	0	1	0	0	Hispanic or Latino	88	108	140	183	217	Native Hawaiian or Pacific Islander	4	9	11	14	15	None Reported	1	3	0	0	0	Two or More Races	5	4	3	10	13	White	25	22	23	8	6	Total	254	281	342	372	392
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CCA's 2019-2020 Census Day enrollment of 392 students is 69 less than was anticipated in its last approved renewal in November of 2015.

2015 Planned Enrollment Table

A	B	C	D	E	F	G	H
Grade Level	<u>Actual Total Prior Year (P-2)</u>	<u>Projected Total Current Year (P-1)</u>	<u>Projected Total Request Year (15-16)</u>	<u>Projected Total Request Year (16-17)</u>	<u>Projected Total Request Year (17-18)</u>	<u>Projected Total Request Year (18-19)</u>	<u>Projected Total Request Year (19-20)</u>
K	72	72	72	72	72	72	72
1	58	53	53	53	53	53	53
2	46	53	52	52	52	52	52
3		43	50	50	50	50	50
4			42	50	50	50	50
5				41	49	49	49
6					40	49	48
7						40	47
8							40
9							
10							
11							
12							
Total	176	221	269	318	366	415	461

In five years, CCA is anticipating growth from its 2019-2020 Census Day Enrollment of 392 to 482 students. As a measure of demand for its program on the 5th day of the 2020-2021 school year, there were 127 students on its waitlist.

CCA's Five Year Enrollment & Attendance Assumption

Enrollment & Attendance Assumptions

Grade Level	2021-22 Year 1	2022-23 Year 2	2023-24 Year 3	2024-25 Year 4	2025-26 Year 5
K-3	222	222	222	222	222
4-6	150	156	156	156	156
7-8	95	98	104	104	104
9-12	0	0	0	0	0
Total	467	476	482	482	482

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II. DRIVING GOVERNANCE

The Charter Review Team (CRT) conducted its review of the petition in accordance with EC Sections 47605 and 47607. It states that the Legislature intends that charter schools are and should become an integral part of the California educational system and that the establishment of charter schools should be encouraged. The Legislature believed that the school district's governing Board should grant a charter school's operation if it is satisfied that the charter school offers a sound educational practice and its program serves the community's interests.

The Board of Education may deny a renewal petition if the charter school fails to meet the minimum standard for renewal, or if the Board of Education finds that:

1. The charter school presents an unsound educational program for students during the term of its renewal charter; or
2. The charter school is demonstrably unlikely to implement the program outlined in the renewal petition successfully; or
3. The renewal petition does not contain the necessary affirmations; or
4. The renewal petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for the purpose of Chapter 10.7 of Division 4 of Title 1 of the Government Code; or
5. Where changes to the charter school's operations are proposed, the renewal petition does not contain reasonably comprehensive descriptions of the required elements outlined in the Charter Schools Act.

Should the Board of Education deny the Renewal Petition, the Board must adopt written findings of facts based on any of the criteria mentioned above.

A. Academic Performance Criteria

"As an additional criterion for determining whether to grant a charter renewal, the chartering authority shall consider the performance of the charter school on the state and local indicators included in the evaluation rubrics adopted pursuant to Section 52064.5." Ed. Code § 47607 (5)

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(c) (1). Under AB 1505, charter authorizers must consider the charter school's performance on the California School Dashboard indicators when evaluating a petition to renew a charter school. The new renewal process creates essentially three tiers of renewal.

1. **High-Performing Charter Schools:** A chartering authority shall not deny renewal for a charter school that meets the high-performing criteria. The school can be renewed for a period of between five and seven years. A charter school meets this criteria if, in the two preceding years, it has either:
 - a. Received the two highest performance levels schoolwide on all state indicators, which is all blue or green, or
 - b. Received performance levels schoolwide and for a majority of subgroups that are the same or higher than the state average on the "academic performance indicators"—test-based indicators for English language arts (ELA) and math, the English Language Progress Indicator (ELPI), and the College and Career Indicator (CCI).
2. **Low-Performing Charter Schools:** A chartering authority shall not renew a charter school that meets the low-performing criteria. A charter school meets this criteria if, in the preceding two years, it has either:
 - a. Received the two lowest performance levels schoolwide on all state indicators, which is all red or orange, or
 - b. Received performance levels schoolwide that are the same or lower than the state average and for a majority of subgroups performing below the state average in the "academic performance indicators"—test-based indicators for ELA and math, ELPI, and CCI.
 - c. However, the chartering authority may make an exception and renew a low performing school if it makes both of the following written factual findings:
 - d. The charter school is taking meaningful steps to address the underlying cause or causes of low performance reflected, or will be reflected, in a written plan adopted by the charter school's governing body, and

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- e. There is clear and convincing evidence that the charter school has either achieved measurable increases in academic achievement, as defined by at least one year's progress for each year in school, or the charter school has demonstrated strong postsecondary outcomes.

3. **Middle-Performing Charter Schools:** For all other charter schools, the chartering authority shall consider for renewal based on the performance schoolwide, and the performance of all subgroups of pupils served by the school, on the state and local indicators on the Dashboard. In determining whether to grant a renewal, the chartering authority must give greater weight to the school's performance on "measurements of academic performance"—the test-based indicators in ELA and math, ELPI, and CCI.

In addition, the chartering authority shall consider clear and convincing evidence showing either of the following:

1. The charter school achieved measurable increases in academic achievement, defined by at least one year's progress for each year in school, or
2. The charter school has achieved strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers. (Not applicable to CCA's renewal)

A chartering authority may deny renewal of a charter school in the middle tier only upon making a specific written finding that the school has failed to make sufficient progress toward meeting standards that provide a benefit to the school's students, that closure of the school is in the student's best interests, and that the decision provided greater weight to performance on "measurements of academic performance"—the test-based indicators in ELA and math, ELPI, and CCI.

The eligible renewal period will be for five years.

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Low Performing	Middle Performing	High Performing
<ul style="list-style-type: none">• Non-renewal• All red & orange indicators - schoolwide• Same or lower than the statewide average - subgroups• Consider "verified data" for possible two year renewal.	<ul style="list-style-type: none">• Five-year renewal• Consider all Dashboard indicators both schoolwide & subgroups• Consider "verified data"	<ul style="list-style-type: none">• Five to seven year renewal• All blue & green indicators - schoolwide• Same or <u>higher</u> than the statewide average - subgroups

Verified Data

For schools in the low-performing and middle-performing tiers, in addition to Dashboard data, the authorizer must also consider "verified data" regarding year-to-year student growth in academic achievement and postsecondary outcomes. The verified data list is effective January 1, 2021, but is not required to be used by a chartering authority for charter petitions received prior to January 1, 2021. Unless by agreement of the parties. CCA submitted its petition on December 11, 2020, before the mandate to use the verified data list took effect, and there was no agreement for its use, so we did not use it in the analysis of the petition.

Fiscal and Governance Issues

A chartering authority may deny renewal of a charter school in any of the three tiers upon a finding that the school is demonstrably unlikely to successfully implement the program due to substantial fiscal or governance factors, or if the charter school is not serving all pupils who wish to attend. Even a high-performing charter may be denied renewal based upon such a finding. However, the chartering authority must give the school at least 30 days' notice of the alleged violation and provide the charter school with a reasonable opportunity to cure. A finding supporting non-renewal would then have to include findings that either the corrective

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action proposed by the school was unsuccessful, or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable.

III. BUDGET

State income and various other income sources to the District are reduced when students living in District boundaries enroll at a charter school. Capitol Collegiate Academy projects an increase of 47 students or 11% growth in enrollment for the 2021-22 fiscal year which could have a potential impact of approximately \$500,000 to SCUSD.

Under Education Code section 47604, subdivision (c), a school district that grants a charter to a charter school to be operated by, or as, a nonprofit public benefit corporation is not held liable for the charter school's debts or obligations as long as the school district complies with all oversight responsibilities. The District will continue to have monitoring and oversight responsibility for charter school finances, as specified in the Charter Schools Act.

IV. GOALS, OBJECTIVES, AND MEASURES

Results of the Petition Review (Findings of Fact Determination)

A. Academic Performance Criteria Met by Charter School

The California Department of Education (CDE) analyzed CCA's 2018 and 2019 Dashboard and categorized it as a Middle Performing school.

Charter School Performance Category

California Department of Education, July 1, 2020

School	District	County	School_Type	Performance_Level
Capitol Collegiate Academy	SCUSD	Sacramento	Elementary Schools (Public)	Middle Performing

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Schools designated as middle performing are evaluated using additional data—EC sections 47607(c)(5) and 47607.2(b).

AB 1505 requires the performance of charter schools, and their student groups, be compared with the statewide average on the four state academic indicators. The Academic Indicators are defined in AB 1505 (ECSection47607(c)(3)) as:

- English Language Arts/Literacy (ELA)
- Mathematics
- College/Career Indicator (CCI)
- English Learner Progress Indicator (ELPI)

The most recent state standardized testing results are from the 2018-19 California Assessment of Student Performance and Progress (CAASPP). The following data tables compare the performance of CCA's students to the state. Some tables include data for all students, and others disaggregate the performances by significant student subgroups. Significant pupil subgroups are defined in paragraph (1) of subdivision (a) of Section 52052. A numerically significant pupil subgroup consists of at least 30 pupils, except for foster youth or homeless, which consists of at least 15 pupils. CCA has data for the following pupil subgroups:

- Ethnic Subgroups
 - Black or African American
 - Asian
 - Hispanic or Latino
- Socioeconomically disadvantaged pupils
- Pupils with disabilities
- English Language Learners

The data tables also include the student performance results of the District as well as John H. Still, the home school of 132 of CCA's students. The District's and John H. Still's data points are for benchmarking, not determining CCA's eligibility to renew its charter.

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English Language Arts - All Students

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
Standard Exceeded: Level 4	27.98 %	22.48 %	17.34 %	3.45 %
Standard Met: Level 3	34.72 %	28.62 %	25.52 %	18.52 %
Standard Nearly Met: Level 2	19.69 %	22.28 %	22.52 %	26.06 %
Standard Not Met: Level 1	17.62 %	26.63 %	34.62 %	51.96 %

English Language Arts

Percentage of Students Meeting or Exceeding Grade Level Standards by Ethnicity

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
Black or African American	54.41 %	33.19 %	23.89 %	17.27 %
Asian	91.67 %	77.05 %	49.56 %	26.94 %
Hispanic or Latino	65.98 %	40.81 %	34.82 %	14.38 %

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English Language Arts

Percentage of Economically Disadvantaged Students Meeting or Exceeding Grade Level Standards

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
Economically Disadvantaged Students who met or exceeded grade level standards	61.49 %	39.19 %	33.92 %	20.61 %

English Language Arts

Percentage of Students with Disabilities Meeting or Exceeding Grade Level Standards

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
Students with a disability who met or exceeded grade level standards	26.92 %	16.35 %	14.15 %	4.23 %

English Language Arts

Percentage of English Learner Students Meeting or Exceeding Grade Level Standards

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
English Learner students who met or exceeded grade level standards	61.65 %	12.81 %	8.98 %	8.72 %

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Mathematics - All Students

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
Standard Exceeded: Level 4	19.17 %	19.69 %	15.01 %	3.45 %
Standard Met: Level 3	27.46 %	20.04 %	17.52 %	12.07 %
Standard Nearly Met: Level 2	34.72 %	25.41 %	25.97 %	24.61 %
Standard Not Met: Level 1	18.65 %	34.86 %	41.51 %	59.87 %

Mathematics

Percentage of Students Meeting or Exceeding Grade Level Standards by Ethnicity

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
Black or African American	29.41 %	20.55 %	12.93 %	7.91 %
Asian	66.67 %	74.37 %	41.94 %	20.00 %
Hispanic or Latino	53.61 %	28.05 %	24.75 %	13.18 %

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Mathematics

Percentage of Economically Disadvantaged Students Meeting or Exceeding Grade Level Standards

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Economically Disadvantaged Students who met or exceeded grade level standards	47.20 %	27.48 %	24.23 %	14.70 %

Mathematics

Percentage of Students with Disabilities Meeting or Exceeding Grade Level Standards

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–6
Students with a disability who met or exceeded grade level standards	30.77 %	12.61 %	10.90 %	2.82 %

Mathematics

Percentage of English Learner Students Meeting or Exceeding Grade Level Standards

Achievement Level	Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
Grade Levels Tested	Grades 3–8	Grades 3–8, 11	Grades 3–8, 11	Grades 3–8
English Learner students who met or exceeded grade level standards	53.43 %	12.58 %	9.84 %	5.78 %

Board of Education Executive Summary

Office of Innovative Schools

Consideration of the Petition for the Renewal of the Charter of Capitol

Collegiate Academy

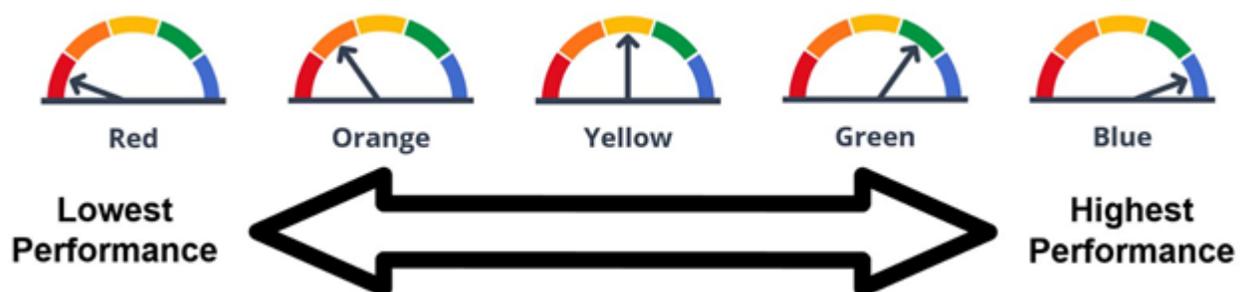
March 18, 2021



In addition to looking at the 2019 CAASPP results, staff also looked at the CAASPP results as reported in the California School Dashboard System. For the state assessment, the Dashboard measures performance on two factors:

- Current year results, and
- Whether results improved from the prior year.

CDE guidelines on the Dashboard state that, “Performance on the **state measures** is based on data from both the current and prior years. Any LEA, school, or student group with at least 30 students in both the current and prior year receives a **performance level** for each applicable state measure. There are **five** performance levels, and each is assigned a different color: Red is the lowest performance level, Orange is the second lowest, Yellow is the middle point, Green is the second highest, and Blue is the highest performance level.



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2019 California Dashboard Results - English Language Arts

English Language Arts - All Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>All Students</p> <p>All Students State</p> <p>Blue</p> <p>21.7 points above standard</p> <p>Increased 32.2 Points Ⓢ</p> <p>Number of Students: 186</p>	<p>All Students</p> <p>All Students State</p> <p>Green</p> <p>2.5 points below standard</p> <p>Increased 3.7 Points Ⓢ</p> <p>Number of Students: 3,189,965</p>	<p>All Students</p> <p>All Students State</p> <p>Yellow</p> <p>21.5 points below standard</p> <p>Increased 5.2 Points Ⓢ</p> <p>Number of Students: 20,935</p>	<p>All Students</p> <p>All Students State</p> <p>Yellow</p> <p>69.8 points below standard</p> <p>Increased 14.7 Points Ⓢ</p> <p>Number of Students: 615</p>

English Language Arts - Black or African American Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>African American</p> <p>Student Group State</p> <p>Green</p> <p>1.1 points above standard</p> <p>Increased 25.5 Points Ⓢ</p> <p>Number of Students: 66</p>	<p>African American</p> <p>Student Group State</p> <p>Yellow</p> <p>47.6 points below standard</p> <p>Increased 3.7 Points Ⓢ</p> <p>Number of Students: 169,707</p>	<p>African American</p> <p>Student Group State</p> <p>Orange</p> <p>72.5 points below standard</p> <p>Increased 3.8 Points Ⓢ</p> <p>Number of Students: 2,712</p>	<p>African American</p> <p>Student Group State</p> <p>Orange</p> <p>88.7 points below standard</p> <p>Increased 34.3 Points Ⓢ</p> <p>Number of Students: 128</p>

Board of Education Executive Summary

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English Language Arts - Hispanic or Latino Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>Hispanic</p> <p>Student Group State</p> <p>Blue</p> <p>28.5 points above standard</p> <p>Increased 33.6 Points Ⓢ</p> <p>Number of Students: 92</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>26.6 points below standard</p> <p>Increased 4.5 Points Ⓢ</p> <p>Number of Students: 1,756,499</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>39.7 points below standard</p> <p>Increased 6.9 Points Ⓢ</p> <p>Number of Students: 8,397</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>89 points below standard</p> <p>Increased 9.4 Points Ⓢ</p> <p>Number of Students: 159</p>

English Language Arts - Socioeconomically Disadvantaged Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Blue</p> <p>20.2 points above standard</p> <p>Increased 31.9 Points Ⓢ</p> <p>Number of Students: 163</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <p>30.1 points below standard</p> <p>Increased 4.4 Points Ⓢ</p> <p>Number of Students: 2,001,589</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <p>43.9 points below standard</p> <p>Increased 5.7 Points Ⓢ</p> <p>Number of Students: 15,072</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Orange</p> <p>72.6 points below standard</p> <p>Increased 14.5 Points Ⓢ</p> <p>Number of Students: 544</p>

Board of Education Executive Summary

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English Language Arts - English Learners

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>English Learners</p> <p>Student Group State</p> <p>Blue</p> <p>29.1 points above standard</p> <p>Increased 31.9 Points Ⓢ</p> <p>Number of Students: 73</p>	<p>English Learners</p> <p>Student Group State</p> <p>Yellow</p> <p>45.1 points below standard</p> <p>Increased 3.1 Points Ⓢ</p> <p>Number of Students: 968,077</p>	<p>English Learners</p> <p>Student Group State</p> <p>Orange</p> <p>58 points below standard</p> <p>Maintained 1.4 Points</p> <p>Number of Students: 5,451</p>	<p>English Learners</p> <p>Student Group State</p> <p>Orange</p> <p>72.7 points below standard</p> <p>Increased 5.9 Points Ⓢ</p> <p>Number of Students: 247</p>

2019 California Dashboard Results - Mathematics

Mathematics - All Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>All Students</p> <p>All Students State</p> <p>Green</p> <p>4.9 points below standard</p> <p>Increased 18.2 Points Ⓢ</p> <p>Number of Students: 186</p>	<p>All Students</p> <p>All Students State</p> <p>Orange</p> <p>33.5 points below standard</p> <p>Maintained 2.9 Points</p> <p>Number of Students: 3,183,085</p>	<p>All Students</p> <p>All Students State</p> <p>Orange</p> <p>48.8 points below standard</p> <p>Maintained 1.8 Points</p> <p>Number of Students: 20,890</p>	<p>English Learners</p> <p>Student Group State</p> <p>Orange</p> <p>72.7 points below standard</p> <p>Increased 5.9 Points Ⓢ</p> <p>Number of Students: 247</p>

Board of Education Executive Summary

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Mathematics - Black or African American Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>African American</p> <p>Student Group State</p> <p>Yellow</p> <p>38.4 points below standard</p> <p>Increased 13 Points Ⓢ</p> <p>Number of Students: 66</p>	<p>African American</p> <p>Student Group State</p> <p>Orange</p> <p>87.9 points below standard</p> <p>Maintained 2.8 Points</p> <p>Number of Students: 168,923</p>	<p>African American</p> <p>Student Group State</p> <p>Orange</p> <p>107 points below standard</p> <p>Increased 3.3 Points Ⓢ</p> <p>Number of Students: 2,695</p>	<p>African American</p> <p>Student Group State</p> <p>Orange</p> <p>120.1 points below standard</p> <p>Increased 18.1 Points Ⓢ</p> <p>Number of Students: 128</p>

Mathematics - Hispanic or Latino Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>Hispanic</p> <p>Student Group State</p> <p>Blue</p> <p>10.2 points above standard</p> <p>Increased 20.8 Points Ⓢ</p> <p>Number of Students: 92</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Yellow</p> <p>62.2 points below standard</p> <p>Increased 3.4 Points Ⓢ</p> <p>Number of Students: 1,753,113</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>69.8 points below standard</p> <p>Maintained 2.2 Points</p> <p>Number of Students: 8,386</p>	<p>Hispanic</p> <p>Student Group State</p> <p>Orange</p> <p>108.1 points below standard</p> <p>Increased 6.1 Points Ⓢ</p> <p>Number of Students: 159</p>

Board of Education Executive Summary

Office of Innovative Schools

Consideration of the Petition for the Renewal of the Charter of Capitol Collegiate Academy
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Mathematics -

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Green</p> <p>6 points below standard Increased 18.4 Points Ⓢ Number of Students: 163</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Yellow</p> <p>63.7 points below standard Increased 3.4 Points Ⓢ Number of Students: 1,996,881</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Orange</p> <p>70.5 points below standard Maintained 1.9 Points Number of Students: 15,032</p>	<p>Socioeconomically Disadvantaged</p> <p>Student Group State</p> <p>Orange</p> <p>95.8 points below standard Increased 4.8 Points Ⓢ Number of Students: 544</p>

Mathematics - English Learner Students

Capitol Collegiate Academy	State of California	Sacramento City Unified	John H. Still
<p>English Learners</p> <p>Student Group State</p> <p>Blue</p> <p>10.4 points above standard Increased 19.6 Points Ⓢ Number of Students: 73</p>	<p>English Learners</p> <p>Student Group State</p> <p>Orange</p> <p>68.6 points below standard Maintained 2.2 Points Number of Students: 967,152</p>	<p>English Learners</p> <p>Student Group State</p> <p>Orange</p> <p>75.1 points below standard Maintained -0.6 Points Number of Students: 5,451</p>	<p>English Learners</p> <p>Student Group State</p> <p>Red</p> <p>102.8 points below standard Declined 8.6 Points Ⓢ Number of Students: 247</p>

AB 1505 requires a charter school's schoolwide and significant student groups' performance compared with the statewide average on the state academic indicators. A comparison of CCA's performance with the state's performance on the color earned for the state indicators in the Dashboard in the schoolwide category and its significant subgroups shows that CCA's students' performance was superior schoolwide as well as with all significant student groups.

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B. District Staff Review of Renewal Petition

District Staff reviewed the following elements in the Renewal Petition:

1. Educational Program
2. Measurable Student Outcomes
3. Assessment of Measurable Outcome Goals
4. Governance and Legal Issues
5. Employee Qualifications
6. Health and Safety Procedures
7. Means to Achieve a Racial and Ethnic Balance
8. Admissions Requirements
9. Financial and Programmatic Audit
10. Student Discipline, Pupil Suspension, and Expulsion Procedures
11. Retirement System
12. Attendance Alternatives
13. Description of Employee Rights
14. Dispute Resolution Process, Oversight, Reporting, and Renewal
15. Labor Relations
16. School Closure Procedures

District Staff also reviewed the impact on the District as described in the original Renewal Petition.

The Petitioner responded to requests for additional information or clarifications. Specifically, District Staff made comments, or noted deficiencies or incomplete information regarding the following elements:

- Element 6, Health and Safety
 - Does not mention any ADA compliance in their response.
- Element 9, Financial

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- The budget assumptions, multi-year projections, and cash flow projections were reviewed and determined to be reasonably comprehensive by district staff. CCA exhibits a strong financial position with a 42% average fund balance and reasonable assumptions used for multi-year projections of revenues and expenditures. Of note, Capitol Collegiate Academy projects an increase of 47 students or 11% growth in enrollment for the 2021-22 fiscal year which could have a potential impact of approximately \$500,000 to SCUSD.

Also, Capitol Collegiate Academy projects a loan of \$1,500,000 to finance a facilities improvement project and has included the principal and interest payments in its multi-year expenditure projections. Due to its large fund balance, the cash flow projections remain positive for the current year and subsequent fiscal years and include the state projections for revenue deferrals.

- Multi year projections were not separated between restricted and unrestricted.

Based on the results of the District Staff's review of the Renewal Petition, District Staff has concluded that all of the required elements are reasonably comprehensive collectively.

V. MAJOR INITIATIVES

Not applicable

VI. RESULTS

District staff requests that the Board conference and take action to approve or deny the petition to renew Capitol Collegiate Academy' charter. Staff recommends that the Board take due consideration to the content of this Executive Summary.

Board of Education Executive Summary

Office of Innovative Schools

Consideration of the Petition for the Renewal of the Charter of Capitol

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VII. LESSONS LEARNED / NEXT STEPS

If the Board approves the petition to renew the charter, SCUSD, as the charter authorizer, will provide continued oversight by conducting annual visits and programmatic audits to review the charter school's academic achievement, as well as records of past performance and plans regarding academics, finances, and operations. Additionally, the District and CCA will collaborate on the timely submission of a signed Operational Memorandum of Understanding. The Renewal Petition and supplemental information will be posted online at:

Conversely, if the Board denies the petition to renew the charter, CCA may elect to submit the petition to the county board of education for consideration.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT RESOLUTION NO. 3190
RESOLUTION TO APPROVE THE RENEWAL PETITION OF
THE CAPITAL COLLEGIATE ACADEMY**

WHEREAS, petitioners for Capital Collegiate Academy (“Petitioners”) submitted to Sacramento City Unified School District (“District”) a Renewal Petition (“Petition”), dated December 4, 2020; and

WHEREAS, in reviewing the Petition, the Governing Board has been guided by the intent of the California Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged; and

WHEREAS, the District staff reviewed and analyzed the Petition and supporting documents for legal, programmatic, and fiscal sufficiency; and

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby adopts the Staff Report.

BE IT FURTHER RESOLVED, that the Petition is hereby approved.

BE IT FURTHER RESOLVED the term of the charter shall be for five (5) years, beginning on July 1, 2021 and expiring on June 30, 2026

BE IT FURTHER RESOLVED that the Petition approval is conditional upon signed Memorandums of Understanding for Operations and Special Education by Petitioner and District no later than May 20, 2021.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 18th day of March, 2021, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____
ATTESTED
TO:

Jorge A. Aguilar
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1a

Meeting Date: March 18, 2021

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

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

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

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

Documents Attached:

1. Grants, Entitlements, and Other Income Agreements
2. Expenditure and Other Agreements (results and recommendations for RFPs 21-04, 21-05 and 21-06 will be available 3/18/21)

<p>Estimated Time of Presentation: N/A Submitted by: Rose Ramos, Chief Business Officer Jessica Sulli, Contract Specialist Approved by: Jorge A. Aguilar, Superintendent</p>

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE

Contractor

New Grant

Amount

CHILD DEVELOPMENT

First 5 Sacramento Commission A21-00082	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received 2018-2021	\$1,580,550 No Match
<p>7/1/21 – 6/30/24: Grant to fund school readiness program and services for children ages 0-5 in the following school communities: Bowling Green Chacon, Camellia, Earl Warren, Edward Kemble, Ethel I. Baker, Ethel Phillips, James Marshall, John Bidwell, John Still, Lisbon, Nicholas, Oak Ridge, Pacific and Peter Burnett. Authorized uses of the grant funds include: parent engagement and support, developmental playgroups, social and emotional supports, kindergarten transition activities, health screenings, early literacy and planning & system integration.</p>		

Sacramento Employment and Training Agency (SETA) A21-00083	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in 2019/20	\$6,184,476 No Match
<p>8/1/21 – 7/31/22: Approval is requested for grant funding application for Head Start Program: Basic - \$6,153,276 and Training & Technical Assistance - \$31,200. The Child Development Department enrolls and serves 736 Head Start children within part-day preschool and full-day Children’s Centers. Children ages 3-5 enrolled in the Head Start Program receive comprehensive services, including mental health and health screenings. Families are encouraged to enter into partnership agreements to set family goals. Goals include completing school, seeking new employment opportunities, nutrition education, and learning child development strategies. Registered nurses, and other health professionals provide direct services and referrals to program participants. Upon submission and approval of Child Development’s grant funding application for Head Start the SCUSD Board of Education authorizes SETA to serve as the grantee, and if awarded, authorizes the Chief Business Officer to execute the sub-grant agreement with reasonable modifications and any other documents required by the funding source.</p>		

SPECIAL EDUCATION

California Department of Education A21-00075	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	\$18,000 No Match
<p>7/1/20 – 9/30/22: The Supporting Inclusive Practices (SIP) Grant specific to increasing access to the general education environment for students with disabilities is designed to assist District in: (1) improving educational results and functional outcomes for students with disabilities; and (2) ensuring District meets compliance and State Performance Plan program requirements specific to Least Restrictive Environment (LRE).</p>		

California Department of Education A21-00081	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No received in 2019/20	\$139,420 No Match
<p>7/1/20 – 6/30/21: Early Intervention Grant to be used for Early Education Programs run by the Sacramento County Office of Education serving medically fragile infants and toddlers with disabilities and their families.</p>		

California Department of Education A21-00079	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in 2019/20	\$1,112 No Match
<p>7/1/20 – 9/30/22: Grant for Special Education Preschool Program Staff Development. Funding for training days and associated costs, including registration, substitute staff, materials, and presenter fees.</p>		

California Department of Education A21-00080	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in 2019/20	\$79,686 No Match
7/1/20 – 9/30/22: Alternate Dispute Resolution (ADR) Grant. Funding for the ADR process to respond to and resolve local complaints and concerns regarding the implementation of the Individuals with Disabilities Education Act. The ADR process is a desirable and effective practice that supports the positive interaction and collaboration among parents and educators, and promotes the implementation and use of conflict resolution throughout the state.		

EXPENDITURE AND OTHER AGREEMENTS

Restricted Funds

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>ADULT EDUCATION</u>		
Assessment Technologies Institute SA21-00142	2/1/21 – 2/1/2024: Subscription for virtual comprehensive assessment tools for vocational nursing students at Charles A. Jones Career & Education Center for the purpose of preparing students for the NCLEX (National Council Licensure Examination). The program includes a 12-week preparatory review wherein the student is assigned an experienced nurse as a coach who works one-on-one with the student to assess their readiness to take the NCLEX. At the end of the 12-week period, the coach evaluates the student's readiness for the exam and will provide post-remediation if the student is not yet ready. ATI's assessment tools also help the vocational nursing program instructors to determine the areas of focus for instruction. The goal of the program is to provide nursing students with a deeper understanding of nursing concepts and provide practice that produces improved results on the NCLEX, increasing the number of students moving forward to taking the State exam and becoming Licensed Vocational Nurses. Fees are assessed at the rate of \$1,760 per student and the school estimates 50 students per year during the 3-year term.	\$88,000 Per Year Adult Education Funds
New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Total: \$264,000

FACILITIES SUPPORT SERVICES

DLR Group SA20-00050	7/1/19 – 8/31/21: Increase to contract for provision of the 5-year Facilities Master Plan that includes Facility Condition Assessment; Educational Specification Assessment; Technology Readiness Assessment; demographic, capacity and utilization analysis; stakeholder engagement and database to support data collected. Increase is requested due to adjustments to the schedule necessitated by the District's changed priorities during the pandemic which extended the original completion date by a year. In addition, plans for community outreach events to be held at the District's comprehensive high schools had to be abandoned and a new course of action developed to capture the necessary input from the community.	Original Amount: \$1,877,142
New Contract: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Increase: \$278,767
		New Total: \$2,155,909 Measure Q Funds

SPECIAL EDUCATION

Capital Kids Occupational Therapy, Inc. S21-00061	3/18/21 – 6/30/21: Approve new master contract with Capital Kids Occupational Therapy for Non-Public Agency (NPA) services. NPA services include Speech and Language Pathology, Occupational Therapy, Physical Therapy, Music Therapy, aides, and nurses for services that are identified on Individual Education Plans (IEPs). When the District is not able to provide services via District employees, the use of contract agencies is necessary to ensure that we comply with state and federal law that govern special education.	\$4,400 Special Education Funds
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New Contract:
 Yes
 No

TECHNOLOGY SERVICES

RFP 21-04 RFP 21-05 RFP 21-06	7/1/21 – Completion of Services: The District issued three RFPs for E-Rate Year 24: <u>RFP 21-04, Leased Dark Fiber</u> to provide a new fiber connection between the district Warehouse and the Nutrition building to provide data network access. <u>RFP 21-05, Firewall Appliance and Support</u> for firewall equipment and services to better secure the District's network between the Serna Center and all sites and the Sacramento County Office of Education due to additional student devices required for distance learning. <u>RFP 21-06, Category Two Equipment</u> for networking equipment including wireless access points and related equipment, software, and service at Earl Warren, John Cabrillo, Leataata Floyd, Luther Burbank, Mark Twain, Oak Ridge, Rosemont, Sequoia, Success Academy and Sutterville which are having additional network cabling installed as well in an effort to increase network coverage and bandwidth to all learning spaces on the campuses. 85% of the cost of each contract will be paid by the E-Rate program and the District is responsible for the remaining 15%.	Results and Recommendations Will be Available at the Board Meeting
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New Contract:
 Yes
 No

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870	CDE GRANT NUMBER			
	FY	PCA	Vendor Number	Suffix
	20	13693	67439	01
Attention Jorge A. Aguilar, Superintendent	STANDARDIZED ACCOUNT CODE STRUCTURE			COUNTY
Program Office Sacramento City Unified School District	Resource Code	Revenue Object Code	34	
Telephone 916-643-9000	3386	8182	INDEX	

Name of Grant Program 2020-21 Supporting Inclusive Practices	0663
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GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$18,000.00		\$18,000.00		07/01/2020	09/30/2022
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency	
84.027A	H027A190116	Individuals with Disabilities Education Act Part B, Section 611			United States Department of Education	

I am pleased to inform you that you have been funded for the Supporting Inclusive Practices grant. Funds will be used to support districts to increase access to and achievement in general education environment for students with disabilities.

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

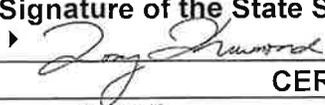
Please return the original, signed Grant Award Notification (AO-400) to:

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

Please also scan and email a copy of the signed Grant Award Notification to tnash@cde.ca.gov.

California Department of Education Contact Katie Maloney-Krips, Special Education Division	Job Title Education Programs Assistant
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Email Address KMaloneyKrips@cde.ca.gov	Telephone 916-322-6638
--	----------------------------------

Signature of the State Superintendent of Public Instruction or Designee 	Date February 9, 2021
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CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS

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

Printed Name of Authorized Agent	Title
Email Address	Telephone
Signature 	Date

RECEIVED

FEB 18 2021

Grant Award Notification (Continued)

The following grant conditions apply:

This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This program is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 619, as amended on December 3, 2004, and codified under Public Law (PL) 108-446, 20 *United States Code (USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.

1. IDEA Part B funds are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the Education Department General Administrative Regulations, or EDGAR, in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget Circulars A-87 and A-133.
2. General assurances and certifications are required for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available on the CDE General Assurances 2019-20 web page at <https://www.cde.ca.gov/fq/fo/fm/generalassurances2019.asp>.
3. The grantee must sign and complete the Certification of Acceptance of Grant Requirements section of the AO-400, which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed AO-400 to the CDE.
4. The grantee must complete and return the enclosed Expenditure Report to the CDE. Please ensure these funds are appropriately reported by using the Standardized Account Code Structure indicated on this award. All approved project funds must be expended within the designated award period. Refer to the Expenditure Report for detailed information on reporting requirements and payment reimbursements.
Note: The Federal Cash Management Improvement Act of 1990 was enacted by PL 101-453 and codified at 31 *USC* sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the *CFR* Part 205. In accordance with Title 31 *CFR* Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.
5. Upon completion of grant conditions 3 through 5, the initial payment will be processed up to the actual expenditures reported.
6. The grantee must have a negotiated, approved, federally recognized indirect cost rate (ICR) for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for local educational agencies are available on the CDE ICR web page at <https://www.cde.ca.gov/fq/ac/ic/>. The grantee must provide their ICR and the total indirect cost claimed on the Final Expenditure Report.
7. The grantee must return the Final Expenditure Report to the CDE no later than October 8, 2021, in order to meet end-of-year federal reporting and payment deadlines. Upon receipt of the Final Expenditure Report, up to 100 percent of the grant will be reimbursed.
8. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, sub-recipient, subcontractor, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving

Grant Award Notification (Continued)

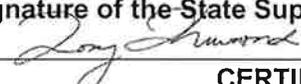
those funds. Information about the ED OIG Hotline is available on the OIG Hotline Fraud Prevention Web page at <https://www2.ed.gov/about/offices/list/oig/hotline.html>.

9. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.
10. By signing this document, you are agreeing to the terms and conditions of this grant, if selected, and will utilize grant funding for the purposes allowable to implement Supporting Inclusive Practices (SIP), including:
 - Increase inclusion of students with disabilities in the general education environment.
 - Create a new or update an existing action plan for increasing Least Restrictive Environment targets by June 2021.
 - Participate in scheduled Supporting Inclusive Practices events, which include but are not limited to: attending webinars, sending at least one local education agency (LEA) representative to the Spring Institute and sending at least one LEA representative to other SIP trainings scheduled in the 2020-21 fiscal year.
 - Scheduling of ongoing coaching/training with your assigned LEAs, which will include at least one site visit per the 2020-21 fiscal year.
 - Participate in quarterly conference calls to update SIP Directors and the California Department of Education Contract Monitor of regional technical assistance and support provided.
 - Use of a digital data collection system.
 - An administrator to serve as the project lead.
 - Additionally, if personnel changes occur within the project or you are unable to complete the project due to an unforeseen issue, you must notify the SIP Directors. Grant funding will be prorated for sites that are unable to complete the project.

If you have any fiscal questions regarding this grant, please contact Timothy Nash, Associate Governmental Program Analyst, Special Education Division, by phone at 916-319-0465 or by email at PPL@cde.ca.gov.

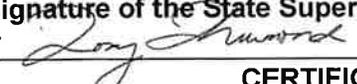
cc: Business Fiscal Officer: Expenditure Report
Special Education Local Plan Area Director

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870			CDE GRANT NUMBER			
			FY	PCA	Vendor Number	Suffix
			20	23761	67439	01
Attention Jorge Aguilar, Superintendent			STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Sacramento City Unified SELPA 3412			Resource Code	Revenue Object Code	34	
Telephone 916-643-9000			3385	8182	INDEX	
Name of Grant Program 2020-21 Part C, Early Education Program					0663	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$139,420		\$139,420		7/1/2020	6/30/2021
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency	
I am pleased to inform you that you have been funded for the Part C, Early Education Program grant. This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly. Please scan and email a signed copy of the Grant Award Notification (AO-400) to PPL@cde.ca.gov . Please return the original, signed Grant Award Notification to: <div style="text-align: center;"> California Department of Education Attention: Alexa Slater, Associate Governmental Program Analyst 1430 N Street, Room 2401 Sacramento, CA 95814-5901 </div>						
California Department of Education Contact Alexa Slater, Special Education Division				Job Title Associate Governmental Program Analyst		
Email Address ASlater@cde.ca.gov				Telephone 916-322-0581		
Signature of the State Superintendent of Public Instruction or Designee 				Date January 25, 2021		
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS						
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>						
Printed Name of Authorized Agent				Title		
Email Address				Telephone		
Signature 				Date		

RECEIVED
FEB 24 2021

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District 5735 47th Avenue Sacramento, CA 95824-4528				CDE GRANT NUMBER			
				FY	PCA	Vendor Number	Suffix
				20	13431	67439	01
Attention Jorge A Aguilar, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Sacramento City Unified SELPA 3412				Resource Code	Revenue Object Code	34	
Telephone 916-643-4528				3345	8182	INDEX	
Name of Grant Program 2020-21 Preschool Staff Development						0663	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$1,112.00		\$1,112.00		07/01/2020	09/30/2022	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
84.173A	H173A190120	Individuals with Disabilities Education Act Part B, Section 619			United States Department of Education		
I am pleased to inform you that you have been funded for the Preschool Staff Development grant. This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly. Please return the original, signed Grant Award Notification (AO-400) to:							
California Department of Education Attention: Annie Baccay 1430 N Street, Room 2401 Sacramento, CA 95814-5901				RECEIVED MAR 01 2021 <small>OFFICE OF THE SUPERINTENDENT Sacramento City Unified School District</small>			
Please also scan and email a copy of the signed Grant Award Notification to PPL@cde.ca.gov .							
California Department of Education Contact Annie Baccay				Job Title Education Programs Consultant			
E-mail Address ABaccay@cde.ca.gov					Telephone 916-322-3048		
Signature of the State Superintendent of Public Instruction or Designee 					Date February 12, 2021		
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS							
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>							
Printed Name of Authorized Agent				Title			
E-mail Address					Telephone		
Signature ▶					Date		

Grant Award Notification (Continued)

The following grant conditions apply:

1. This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This program is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 619, as amended on December 3, 2004, and codified under Public Law (PL) 108–446, 20 *United States Code (USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.
2. IDEA Part B funds are subject to the uniform administrative requirements, cost principles, and audit requirements for federal awards codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the Education Department General Administrative Regulations, or EDGAR, in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget (OMB) Circulars A-87 and A-133.
3. General assurances and certifications are required for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available on the CDE General Assurances 2020–21 web page at <https://www.cde.ca.gov/fq/fo/fm/generalassurances2020.asp>.
4. The grantee must sign and complete the certification of acceptance of grant requirements section of the AO-400 form, which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed AO-400 form to the CDE.
5. The grantee must complete and return to the CDE the expenditure report. Please ensure that these funds are appropriately reported by using the standardized account code structure indicated on this award. All approved project funds must be expended within the designated award period. Refer to the enclosed Expenditure Report Instruction for detailed information on reporting requirements and payment reimbursements. Note: The Federal Cash Management Improvement Act of 1990 was enacted by PL 101–453 and codified at 31 *USC* sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the *CFR* Part 205. In accordance with Title 31 *CFR* Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.
6. Upon completion of grant conditions three through five, the initial payment will be processed up to the actual expenditures reported.
7. The grantee must provide the Special Education Local Plan Area (SELPA) Responsible Local Agency/Administrative Unit (RLA/AU) negotiated, approved, federally recognized indirect cost rate (ICR) for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for local educational agencies (LEAs) are available on the CDE Indirect Cost Rates (ICR) web page at <https://www.cde.ca.gov/fq/ac/ic/>. The SELPA RLA/AU must complete the ICR Report and return with the Final Expenditure Report. When submitting ICR report, the grantee must report the maximum allowable and actual indirect cost claimed by each SELPA RLA/AU receiving IDEA funds excluding pass through to LEAs.
8. The grantee must return to the CDE the Final Expenditure Report and ICR Report no later than October 7, 2022, in order to meet end-of-year federal reporting and payment deadlines. Upon receipt of these documents, up to 100 percent of the grant will be reimbursed.

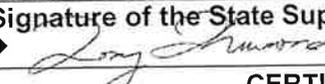
Grant Award Notification (Continued)

9. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, sub-recipient, subcontractor, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information about the ED OIG Hotline is available on the OIG Hotline Fraud Prevention web page at <https://www2.ed.gov/about/offices/list/oig/hotline.html>.
10. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.

If you have any fiscal questions regarding this grant, please contact the Programs and Partnerships Unit by phone at 916-327-0878 or by email at PPL@cde.ca.gov.

cc: Business Fiscal Officer: Expenditure Report Instruction
Special Education Local Plan Area Director

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER					
				FY	PCA	Vendor Number	Suffix		
				20	15539	67439	01		
Attention Jorge Aguilar, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE			COUNTY		
Program Office Sacramento City Unified, 3412				Resource Code		Revenue Object Code		34	
Telephone 916-643-9000				3395		8182		INDEX	
Name of Grant Program 2020-21 Alternate Dispute Resolution COVID-19								0663	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total		Amend. No.	Award Starting Date	Award Ending Date		
	\$79,686		\$79,686			07/01/2020	09/30/2022		
CFDA Number	Federal Grant Number	Federal Grant Name				Federal Agency			
84.027A	H027A200116	Individuals with Disabilities Education Act Part B, Section 611				United States Department of Education			
I am pleased to inform you that you have been funded for the Alternate Dispute Resolution (ADR) COVID-19 Grant.									
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.									
Please scan and submit the signed Grant Award Notification (AO-400) to the ADR mailbox at ADR@cde.ca.gov . Please return the original, signed Grant Award Notification to:									
California Department of Education Special Education Division Michael Wimberly, Education Programs Consultant 1430 N Street, Room 2401 Sacramento, CA 95814-5901						RECEIVED MAR - 1 2021 OFFICE OF THE SUPERINTENDENT Sacramento City Unified School District			
California Department of Education Contact Michael Wimberly, Special Education Division					Job Title Education Programs Consultant				
Email Address mwimberly@cde.ca.gov						Telephone 916-319-0377			
Signature of the State Superintendent of Public Instruction or Designee 						Date February 5, 2021			
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS									
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>									
Printed Name of Authorized Agent					Title				
Email Address						Telephone			
Signature 						Date			

Grant Award Notification (Continued)

The following grant conditions apply:

1. This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This grant is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611, as amended on December 3, 2004, and codified under Public Law (PL) 108–446, 20 *United States Code (USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.
2. IDEA Part B funds are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the Education Department General Administrative Regulations in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget Circulars A-87 and A-133.
3. General assurances and certifications are required for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available on the CDE General Assurances 2020–21 web page at <https://www.cde.ca.gov/fg/fo/fm/generalassurances2020.asp>.
4. The grantee must sign and complete the Certification of Acceptance of Grant Requirements section of the AO-400 form, which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed AO-400 form to the CDE.
5. The grantee must complete and return the enclosed expenditure report, 2020–21 Alternate Dispute Resolution (ADR) COVID-19 grant expenditure report, and 2020–21 ADR COVID-19 Grant Progress Report to the CDE. Please ensure these funds are appropriately reported by using the standardized account code structure indicated on this award. All approved project funds must be expended within the designated award period. Refer to the Expenditure Report for detailed information on reporting requirements and payment reimbursements. **Note:** The Federal Cash Management Improvement Act of 1990 was enacted by PL 101–453 and codified at 31 *USC* sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the *CFR* Part 205. In accordance with Title 31 *CFR* Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.
6. Upon completion of grant conditions 3 through 5, the initial payment will be processed up to the actual expenditures reported.
7. To receive final payment, the grantee must complete and return the enclosed ADR COVID-19 Grant Report, as specified in the Request for Application, to the CDE on or before **April 1, 2021**. Please submit this report by email at ADR@cde.ca.gov.
8. The grantee must have a negotiated, approved, federally recognized indirect cost rate (ICR) for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for local educational agencies are available on the CDE ICR web page at <https://www.cde.ca.gov/fg/ac/ic/>. The grantee must provide their ICR and the total indirect cost claimed on the Final Expenditure Report.

Grant Award Notification (Continued)

9. The grantee must return to the CDE the Final Expenditure Report and required documents no later than October 9, 2022, to meet end-of-year federal reporting and payment deadlines. Upon receipt of these documents, up to 100 percent of the grant will be reimbursed.
10. To continue receiving grant payments, the grantee must complete and return the enclosed 2020-21 ADR COVID-19 Grant Progress Report to the ADR mailbox at ADR@cde.ca.gov, on the basis of the reporting periods provided on the form. To request a digital copy of the 2020-21 ADR COVID-19 Grant Progress Report, please email ADR@cde.ca.gov. ADR COVID-19 Grant funding may be impacted by the data and information provided.
11. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, sub-recipient, subcontractor, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information about the ED OIG Hotline is available on the OIG Hotline Fraud Prevention web page at <https://www2.ed.gov/about/offices/list/oig/hotline.html>.
12. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.

If you have any fiscal questions regarding this grant, please contact Michael Wimberly, Education Programs Consultant, Special Education Division, by phone at 916-319-0377 or by email at ADR@cde.ca.gov.

cc: Business Fiscal Officer: Expenditure Report
Special Education Local Plan Area Director: ADR Expansion Grant Supplemental Assurances Statement and ADR Expansion Grant Progress Report

Resource Code 3395 – Alternate Dispute Resolution (ADR) COVID-19

What's New

Beginning in fiscal year 2020–21, the special education local plan area (SELPA) responsible local agency/administrative unit (RLA/AU) must complete the Indirect Cost Rate (ICR) Report and return with the Final Expenditure Report. When submitting the ICR Report, the grantee must report the maximum allowable and actual indirect cost claimed by each SELPA RLA/AU receiving Individuals with Disabilities Education Act (IDEA) funds excluding pass through to local educational agencies (LEAs).

The downloadable version of the forms below are available on the California Department of Education (CDE) Local Educational Agency Grants web page at <https://www.cde.ca.gov/sp/se/as/leagrnts.asp>.

- Expenditure Report
- Expenditure Report Instructions
- Budget Plan
- Indirect Cost Rate Report

Expenditure Report Instructions are as follows:

Purpose of Report

This report is used to determine the grant payment based on the actual expenditures reported during the grant award period.

Indirect Cost Rate

- The grantee must provide the SELPA RLA/AU negotiated approved federally recognized ICR for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for LEAs are available on the CDE ICR web page at <https://www.cde.ca.gov/fq/ac/ic/>.
- The SELPA RLA/AU must provide their ICR and the total indirect expenses on the Final Expenditure Report.

Payments

- The grantee must complete and return to the CDE the Expenditure Report and the signed Grant Award Notification (GAN). In addition, general assurances and certifications required for grants supported by federal funds must be provided through your agency's Consolidated Application. Upon receipt of these documents, the initial payment will be issued on a reimbursement basis and determined by the expenditures reported.

- In accordance with Title 31 *CFR* Part 205.10, the CDE grant payments must be limited to the actual immediate cash requirements of the grantee. Payments will be issued up to the reported expenditures.
- Title 34 *CFR* Section 80.20(b)(7) requires that if the state's sub-recipients receive payments, procedures must be followed to minimize the time between the receipt and disbursement of federal funds.

Budget Plan Requirement

- After September 30, 2022, a Budget Plan must accompany the next Expenditure Report unless funds are fully expended.
- Failure to submit a Budget Plan with the Expenditure Report, will result in a delay of future payments to the grantee.

Report to the California State Superintendent of Public Instruction

- As a condition of funding, grantees must report to the State Superintendent of Public Instruction all of the following information, **on or before April 1, 2021**:
 - The number of cases mediated through ADR services
 - The number of cases totally resolved by agreement
 - The number of cases refusing ADR services and requesting due process
 - A list of the issues that generated the request for dispute resolution services
 - Any recommendations for the work-group developing the statewide Individualized Education Program (IEP) Addendum for Distance Learning Template to ensure issues resulting from special education and related service delivery during the COVID-19 pandemic and distance learning are considered and addressed in the development of the addendum template

A copy of this Report to the SSPI has been enclosed in the Grant Award Notification, and is available electronically upon request by contacting the CDE Alternate Dispute Resolution team by email at ADR@cde.ca.gov.

If you have any questions regarding this subject, please email the Alternate Dispute Resolution team at ADR@cde.ca.gov.

Acronym Legend:

SELPA: Special Education Local Plan Area

SCO: State Controller's Office

Return completed form to:

Special Education Division

Administrative Services Unit

California Department of Education

1430 N Street, Suite 2401

Sacramento, CA 95814-5901

**Special Education Grant
Expenditure Report
Fiscal Year 2020-21**

Grant Award Period: July 1, 2020, through September 30, 2022

Grant Name:

Grantee Name:

SELPA Name: **SELPA Code:**

Program Cost Account: **Vendor Number:** **Suffix:**

Standardized Account Code Structure (SACS) Resource Code:

Refer to the Expenditure Report Instructions for reimbursement requirements. Reports 1 – 6 are due 30 days after the last day of each report period. Report 7 is due October 9, 2022.

Report Periods

Please check the appropriate boxes to indicate the report period for this report.

- Report 1:** July 1, 2020, through December 31, 2020
- Report 2:** January 1, 2021, through March 31, 2021
- Report 3:** April 1, 2021, through June 30, 2021
- Report 4:** July 1, 2021, through September 30, 2021
- Report 5:** October 1, 2021, through January 31, 2022
- Report 6:** February 1, 2022, through June 30, 2022
- Report 7:** July 1, 2022, through September 30, 2022
- Final Report**

Final Report:

The grantee may submit a Final Expenditure Report prior to the award ending date, if funds have been fully expended. Upon receipt of the Final Expenditure Report and Indirect Cost Rate (ICR) Report (if applicable), the California Department of Education (CDE) will issue up to 100 percent of the total grant award. Please refer to the Grant Award Notification conditions for ICR Report requirements. If the grantee did not expend all funds received, the CDE will issue an invoice for the amount (if any) determined as excess to be returned.

Expenditures Summary. Complete the table below:

Description	Amount
A. Total Grant Award Amount	
B. Prior Cumulative Actual Expenditures Reported [includes Comprehensive Coordinated Early Intervening Services (CCEIS) and Private Parentally Placed Individual Service Plan (PPP ISP)]	
C. Current Actual Expenditures	
D. Current CCEIS Actual Expenditures (if applicable)	
E. Current PPP ISP Actual Expenditures (if applicable)	
PPP ISP Set Aside Amount (if applicable)	
F. Total Combined Expenditures (B through E)	
G. Cash Payments Received	
H. Reimbursement Claimed (F minus G)	
I. Report on Final Expenditures Report Only: Indicate the Total Indirect Cost Claimed [as reported on the ICR Report (if applicable)]	
J. Unused Balance (A minus F)	
K. Excess To Be Returned (G minus F)	

Certification

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729 - 3730 and 3801 - 3812). Full records of receipts and expenditures have been maintained and are available for a period of five years after submission of a Final Expenditure Report.

Name and Title of Authorized Agent	Name and Title of Contact Person	Email and Phone Number of Contact Person
------------------------------------	----------------------------------	--

Signature of Authorized Agent

Signed By:	Date Signed:
------------	--------------

For CDE Use:

Approved By:	Date Approved:	Budget Plan:	
Interim Payment:	Final Payment:	Date to SCO:	
Payment Identifier:	Voucher Number:		

Alternate Dispute Resolution COVID-19 Grant

Report to California State Superintendent of Public Instruction

Fiscal Year 2020–2021

Due April 1, 2021

Special Education Local Plan Area (SELPA) Name

SELPA Code

SELPA Director

Contact Person Name and Title

Email

Telephone Number

Alternate Dispute Resolution COVID-19 Grant

Report to California State Superintendent of Public Instruction

Fiscal Year 2020–2021

Due April 1, 2021

As a condition of receiving grant funds, grantees are required to submit a report to the Superintendent of Public Instruction (via the Special Education Division) by April 1, 2021, that includes all of the following information:

The number of cases mediated through alternative dispute resolution service:

The number of cases totally resolved by agreement:

The number of cases refusing alternative dispute resolution services and requesting due process:

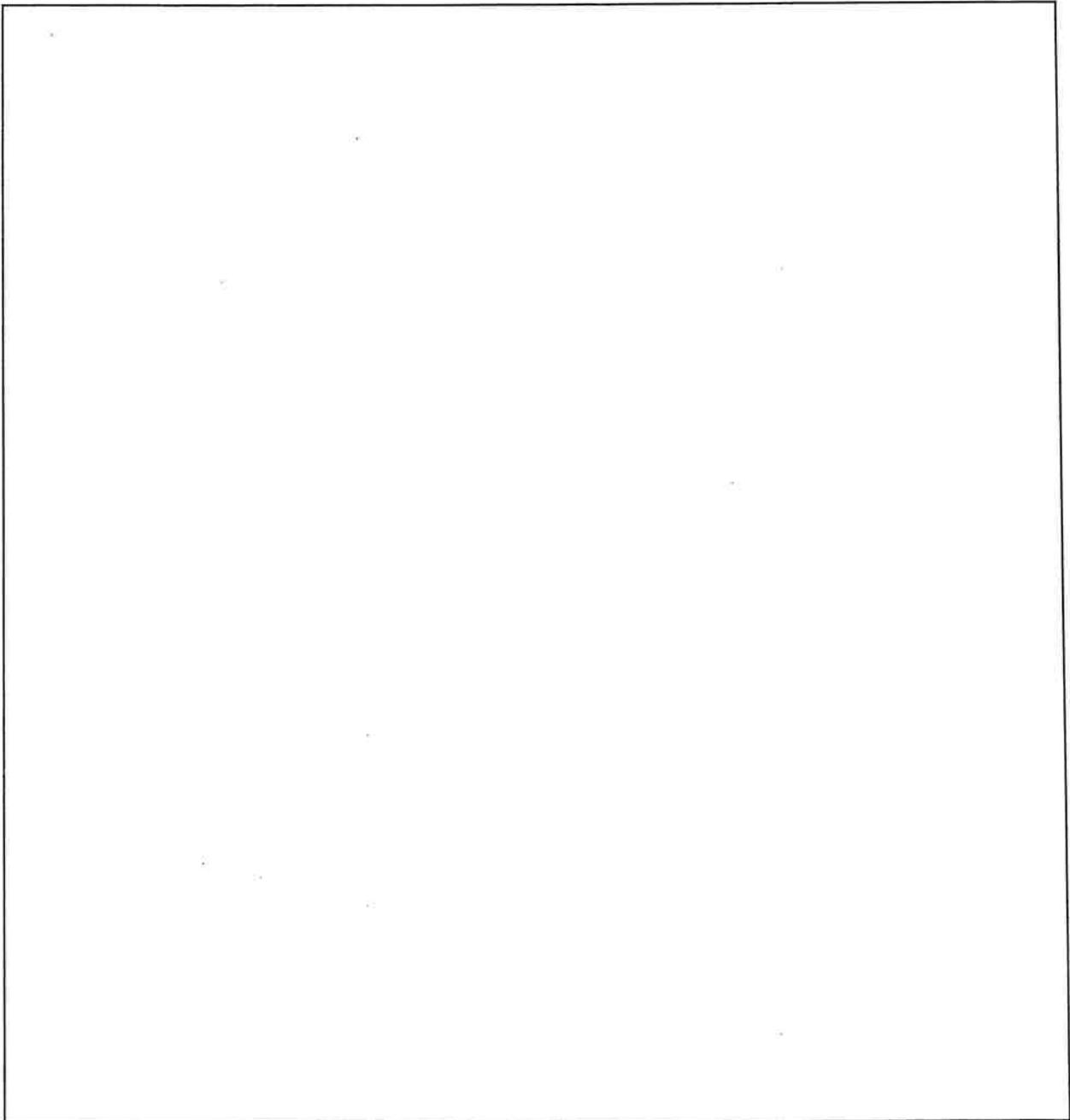
Alternate Dispute Resolution COVID-19 Grant

Report to California State Superintendent of Public Instruction

Fiscal Year 2020–2021

Due April 1, 2021

A list of the issues that generated the request for dispute resolution services:

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to list the issues that generated the request for dispute resolution services.

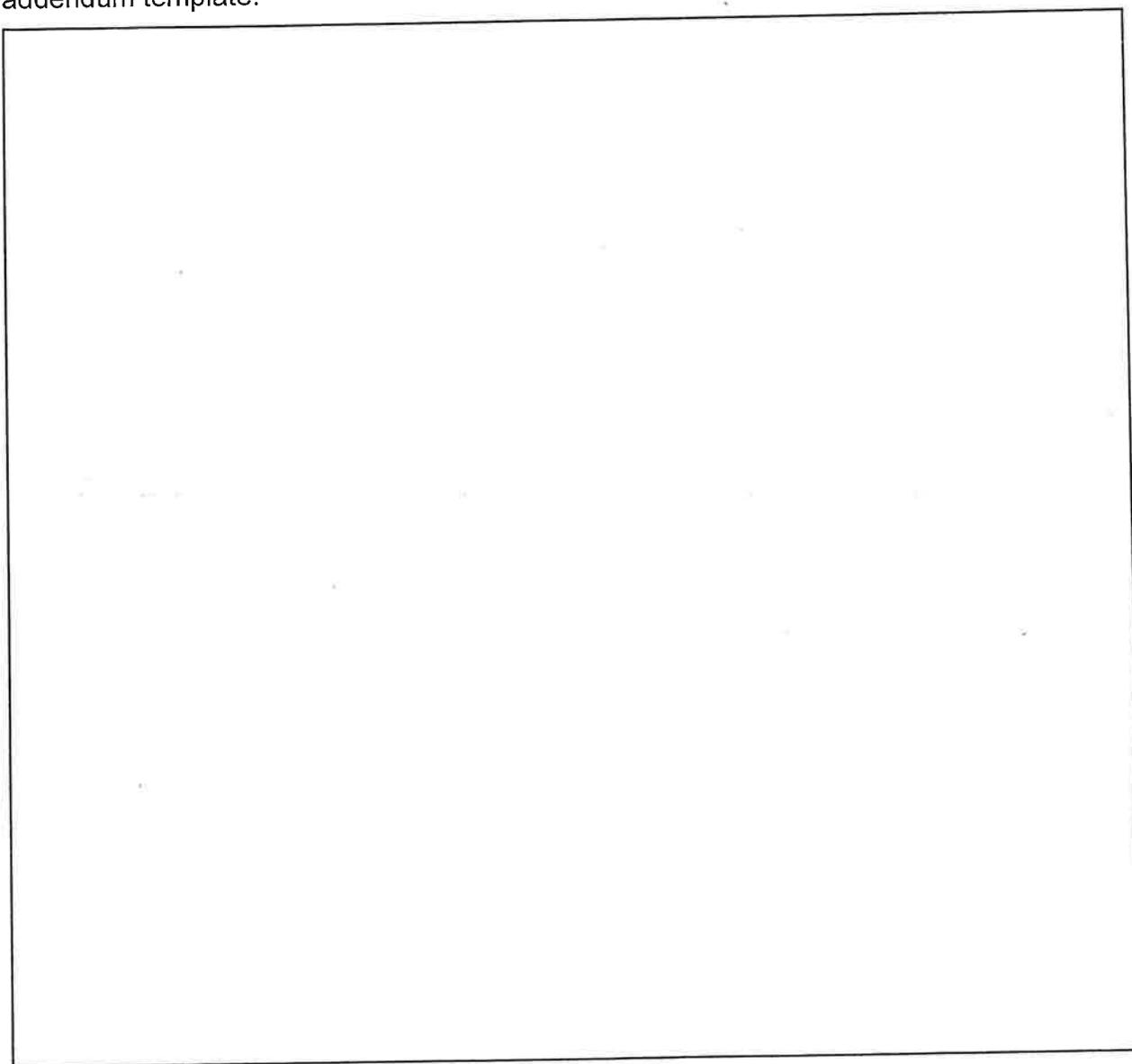
Alternate Dispute Resolution COVID-19 Grant

Report to California State Superintendent of Public Instruction

Fiscal Year 2020–2021

Due April 1, 2021

Any recommendations for the work-group developing the statewide Individualized Education Program addendum for distance learning template to ensure issues resulting from special education and related service delivery during the COVID–19 pandemic and distance learning are considered and addressed in the development of the addendum template:

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ATI COMPLETE PARTNERSHIP AGREEMENT

This ATI Complete Partnership Agreement (this “**Agreement**”) is entered into by and between Assessment Technologies Institute, L.L.C., with its principal place of business at 11161 Overbrook Road, Leawood, KS 66211 (“**ATI**”) and Charles A. Jones Career and Education Center with its principal place of business at 5451 Lemon Hill Avenue, Sacramento, CA 95824 (“**Nursing Program**”) (referred to collectively herein as “**the Parties**”) and contains terms and conditions governing Nursing Program’s procurement of Products and Services from ATI. This Agreement shall be binding when signed by the Parties (the “**Effective Date**”).

1. PURPOSE. This Agreement sets forth terms and conditions under which ATI shall license ATI Products and provide ATI Services to Nursing Program. “**Products**” shall mean ATI’s proprietary products or products licensed or supplied to ATI by a third party, including all related books, videos, curriculum content, documentation, manuals, guides, practice and proctored assessments (“**Assessment(s)**”), computer software programs, and other materials, and any copies, in any form or medium delivered or made accessible to Nursing Program, including all updates, upgrades, new versions and revisions thereto made commercially available by ATI. “**Services**” shall mean any service provided by ATI to the Nursing Program in connection with Product(s) or otherwise, including any implementation, maintenance and support services related to computer software programs. Any schedules (“**Schedules**”) attached hereto, or signed by the Parties subsequent to the Effective Date of this Agreement, shall be incorporated into and made a part of this Agreement. In the event of any inconsistency between the terms of this Agreement and the terms of a Schedule, the terms of said Schedule shall prevail.

2. LICENSE GRANT AND RESTRICTIONS.

(a) License Grant. Subject to the terms herein, ATI grants to Nursing Program a non-exclusive, non-transferrable, non-sublicensable right to access and use the Products and Services delivered or made available online to Nursing Program by ATI (“**License**”), as set forth in Schedule A and described in an ATI Comprehensive Assessment and Remediation Program order form or any future form used by ATI for Product orders (“**ATI Order**”). Products may be used only by Nursing Program’s enrolled students (each, a “**Student**”), administrators, preceptors, faculty, and staff (“**Nursing Program Staff**”) in the United States (collectively, “**Authorized Users**”), in connection with the Nursing Program class identified in Schedule A (“**Nursing Program Class**”) during the period a Student is enrolled in Nursing Program’s nursing program. This License term (“**License Term**”) for each Nursing Program Class’s use of the Products and Services shall begin upon the applicable Nursing Program Class curriculum start date (“**License Start Date**”) and, unless terminated earlier pursuant to this Agreement, shall terminate one year after said Nursing Program Class’s graduation date, except as otherwise specified in Schedule A (“**License End Date**”). Product enhancements made commercially available by ATI during the License Term shall be provided to Nursing Program at no additional charge. Nursing Program acknowledges that its right to use any Products comprised of computer software programs will be web-based only pursuant to the terms of this Agreement and such software will not be installed on any servers or other computer equipment owned or controlled by Nursing Program or otherwise provided to Nursing Program.

(b) Security of ATI Products and Services. Nursing Program shall supervise use of the Products and Services by Authorized Users and take reasonable measures to allow only Authorized Users to access the Products and Services. Nursing Program shall comply with ATI’s proctoring requirements as they related to administration of ATI Assessments, which shall be provided by ATI in writing to Nursing Program. Nursing Program shall take reasonable measures to prevent Authorized Users from misusing and improperly sharing Products and Services and will have clear policies, actively enforced by Nursing Program, that prohibit any form of cheating on ATI Assessments, including but not limited to, any copying, reproduction, sharing or distribution of all or part of any ATI Assessment. Nursing Program shall not (and take reasonable steps to ensure Authorized Users do not) (i) modify, translate, copy, reproduce, disassemble, decompile, or create derivative works of the Products or Services or any portion thereof; and (ii) transfer, loan, rent, lease, distribute, or grant any rights in any form in or to Products or Services or remove or obscure any copyright or other proprietary notice, labels or proprietary marks therein. All Products and Services are subject to copyright and contain confidential and trade secret information belonging to ATI and Nursing Program agrees not to disclose any Product or Services, or portion thereof, to any person who is not an Authorized User. If Nursing Program is obtaining online access to Products hosted on ATI’s servers, Nursing Program, including Authorized Users, shall receive and utilize access information, such as passwords and usernames, (“**Access Information**”) to permit Product access. Nursing Program shall implement reasonable measures to safeguard against improper sharing or unauthorized use of such Access Information.

(c) Termination of License. ATI may terminate the License by written notice (i) with immediate effect if Nursing Program infringes or misappropriates any ATI IP rights (as defined in Section 4), if ATI determines that the security and integrity of any ATI Assessment(s) would be at risk through continued use by Nursing Program, or if Nursing Program breaches any material License provision contained in this Section 2, or (ii) if Nursing Program fails to cure any other material breach of this Agreement within thirty (30) days after receipt of written notice from ATI. On the License End Date, or in the event of an earlier License termination under this Section 2, Nursing Program shall make no further use of the Products or Services and, in the event of a breach of this Section 2, ATI shall deactivate Nursing Program’s access to the Products and Services licensed hereunder.

3. ORDER; PAYMENT

(a) Orders. For each Nursing Program Order for ATI Products and Services hereunder, the Parties shall execute a Schedule which shall include (i) a list the Products; (ii) a mutually agreeable description of Services to be performed, including the obligations of the Parties; and (iii) Product and Services fees due under the Schedule, including any specific invoicing periods. As ATI Product pricing is per Student, Nursing Program shall promptly notify ATI of any new Student(s) joining the program after Nursing Program has commenced use of the Products and Nursing Program shall be responsible for payment of additional fees for any such additional Student(s) in accordance with Schedule A.

(b) Product and Services Fees Payment. Product and Services fees noted in the applicable Schedule are due and payable net thirty (30) days from the invoice date. Notwithstanding the foregoing, ATI reserves the right to require pre-payment of all or a portion of the Product and Services fees prior to delivering or providing access to Products and/or prior to delivering Services. Any amounts which are not paid when due shall bear interest at one and one half percent (1.5%) per month or the maximum legal rate, if less. In addition, ATI reserves the right to suspend access to ATI web-based Products and Services in the event that if Nursing Program is more than ninety (90) days past due on any undisputed amounts, and Nursing Program agrees that ATI shall not be liable to Nursing Program or to any third party for any liabilities, claims or expenses arising from or relating to termination or such suspension of access to ATI Products and Services.

(c) Taxes. All fees noted on a Schedule are exclusive of any sales, use, value added or other taxes, fees, or costs which may be imposed, levied, or assessed against the sale, licensing, delivery, or use of Product(s) or Services. Nursing Program shall pay all taxes that may become due as a result of this Agreement, excepting only ATI’s income and payroll related taxes. ATI shall invoice Nursing Program for all such taxes, which may be paid by ATI unless, prior to Product delivery or commencement of applicable Services, Nursing Program provides ATI with a valid tax-exempt certificate.

4. PROPRIETARY RIGHTS. Nursing Program acknowledges that the Products and Services materials, as well as ATI’s proprietary information, tools, methods, programs, software, graphics, user interfaces, logos, trademarks, anything developed or delivered by ATI under this Agreement, and all prior developed intellectual property, are the sole and exclusive intellectual property of ATI or its licensors (“**ATI IP**”) and, other than as expressly set forth in this Agreement, no license or other rights in or to the Products or Services are granted to Nursing Program, and all such licenses and rights are hereby expressly reserved by ATI. All ATI consulting Services shall be delivered on a non-work for hire basis. Nursing Program’s limited right to use such ATI IP shall be governed by the licensing, confidentiality, and other use restriction provisions of this Agreement. ATI’s names, and its product and Services names, are trademarks and service marks belonging to ATI. All rights reserved. ATI Products and Services are protected by copyright and no part of the ATI Products or Services may be resold, licensed, copied, transferred, distributed, stored, reproduced, or disclosed to any third party without written permission of ATI. Nursing Program is not permitted to use any ATI Services material or content for the delivery of its own presentation or workshop. To the extent that any ATI IP is included in any consulting/workshop Services, Nursing Program may use such ATI IP pursuant to the License and solely for its own internal business purpose, provided that use of any ATI proprietary software shall not be included in such License and is restricted solely to use by ATI in connection with ATI’s delivery of such consulting/workshop Services. ATI reserves the right to seek

all legal and equitable rights and remedies available to ATI for any Nursing Program use of ATI IP in violation of this Agreement.

5. WARRANTIES AND DISCLAIMERS.

(a) ATI warrants that (i) for 90 days after delivery of, or Nursing Program receiving access to, the Products, the media and documentation supplied by ATI to Nursing Program shall be free from material defects in materials and workmanship under normal use and that the Products shall perform in all material respects in accordance with the documentation provided (“**Product Warranty**”) and (ii) Services shall be performed in a good workmanlike manner consistent with generally accepted industry standards (“**Services Warranty**”). The foregoing Product Warranty and Services Warranty shall not apply if the Product or Service, as applicable, has been subject to misuse or modification (other than modification by ATI or its licensors) and the nonconformance can be demonstrated on an unmodified version of such Product or Service. For a breach of Product Warranty which is reported during the Product Warranty period, ATI shall correct or replace the Product or, if such is not practical in ATI’s judgment, refund amounts paid for such defective Product. For a breach of Services Warranty which is reported to ATI no later than thirty (30) days following performance of the defective Service, ATI shall re-perform such defective Service at no cost to Nursing Program or, if re-performance is not practical in ATI’s judgment, provide to Nursing Program a refund for amounts paid for the defective Service. Except for the foregoing warranty, ATI’s Products and Services are provided “as-is” without warranty of any kind.

(b) Nursing Program acknowledges that Products are intended solely for academic purposes and that Authorized Users should NOT rely on the Products as a reference for administering medications or patient care or as a substitute for professional medical judgment. ATI does not assume, and hereby expressly disclaims, any responsibility for, or warranty regarding, Nursing Program’s ability to satisfy or meet any accreditation requirements. **NURSING PROGRAM IS SOLELY AND EXCLUSIVELY RESPONSIBLE FOR MONITORING AND VERIFYING ITS INPUT TO THE ATI PRODUCTS AND SERVICES (INCLUDING WITHOUT LIMITATION NURSING PROGRAM DATA) AND FOR DETERMINING THE ACCURACY, COMPLETENESS OR APPROPRIATENESS OF ANY FINANCIAL, CLINICAL OR MEDICAL INFORMATION OR OTHER OUTPUT PROVIDED BY ATI PRODUCTS AND SERVICES.** ATI shall be entitled to rely on the accuracy, truthfulness and completeness of all Nursing Program input into ATI Products and Services (including Nursing Program Data), and Nursing Program hereby releases ATI from any claims arising out of such improper reliance on Products or Services.

(c) **THIS SECTION SETS FORTH ATI’S SOLE LIABILITY AND NURSING PROGRAM’S SOLE REMEDY FOR BREACH OF WARRANTY. THE FOREGOING WARRANTIES ARE IN LIEU OF ALL OTHER WARRANTIES, WHETHER ORAL, WRITTEN, EXPRESS OR IMPLIED. ATI DISCLAIMS ANY IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR THAT THE PRODUCTS OR SERVICES SHALL MEET NURSING PROGRAM’S SPECIFIC REQUIREMENTS, BE ERROR FREE OR UNINTERRUPTED, NOR SHALL ATI BE LIABLE FOR UNAUTHORIZED ALTERATION, THEFT, OR DESTRUCTION OF NURSING PROGRAM DATA, FILES OR PROGRAMS .** ATI shall have no obligations under this Section 5 if the breach is caused by Nursing Program’s improper use or modification of a Product.

6. CONFIDENTIAL INFORMATION AND NURSING PROGRAM DATA.

(a) The Parties agree that (i) this Agreement, any Schedules and Orders, and the Products and Services provided hereunder and any information Nursing Program receives or reviews concerning ATI, including, but not limited to, any information concerning ATI’s past, present and future research, marketing, development, operations and business activities, information regarding Products or Services, methods of database creation, ATI’s translation, standardization, enhancement, and data analysis techniques, ATI’s data reporting methods and formats, ATI’s software tools for report creation, distribution and retrieval, associated algorithms, tools, programs, software architecture and technology, and any other information or material proprietary to ATI or its licensors of which the Nursing Program may obtain knowledge or access from ATI during ATI’s performance hereunder is confidential information of ATI (collectively, “**ATI Confidential Information**”); and (ii) personal or academic information regarding Students and information about Nursing Program submitted to ATI or any ATI System by Nursing Program or Nursing Program Staff or Students (“**Nursing Program Data**”) is confidential information of Nursing Program (collectively, “**Nursing Program Confidential Information**”); and (iii) each party may receive or

have access to confidential and proprietary information (“**Receiving Party**”) of the other party (“**Disclosing Party**”), whether orally or in writing, that is marked as confidential or that should reasonably be understood to be confidential given the nature of the information (collectively, “**Confidential Information**”). Confidential Information shall not include any information that can be shown by the Receiving Party to be (i) generally known to the public without breach of any obligation owed to the Disclosing Party; (ii) known to the Receiving Party prior to its disclosure by the Disclosing Party without breach of any obligation owed to the Disclosing Party; (iii) independently developed by the Receiving Party without any breach of any obligation owed to the Disclosing Party; or (iv) received from a third party without breach of any obligation owed to the Disclosing Party. The Receiving Party shall not disclose any Confidential Information of the Disclosing Party for any purpose outside the scope of this Agreement, except with the Disclosing Party’s prior written consent. Each party shall protect the Confidential Information of the other party in the same manner that it protects its own confidential and proprietary information, but in no event less than reasonable care. If Receiving Party is compelled by law to disclose Confidential Information of the Disclosing Party, it shall provide the Disclosing Party with prior notice of such compelled disclosure (to the extent permitted by law). Each party reserves the right to seek injunctive relief, in addition to any other remedies available at law, to protect its Confidential Information.

(b) ATI and its licensors may compile and use statistical, diagnostic, technical or general usage information related to its Systems, and may in some cases make such information publicly available, provided that such information is aggregated, de-identified, and/or made anonymous and does not identify Nursing Program Confidential Information, personally identifiable Nursing Program Data or include Nursing Program’s name. ATI retains all intellectual property rights in such aggregated and de-identified information.

7. INDEMNIFICATION.

(a) Subject to this Section 7, if an action is brought against Nursing Program claiming that Products, when used in accordance with ATI Product manuals and guides and this Agreement, infringes a valid patent or registered copyright, or misappropriates a trade secret, ATI shall defend Nursing Program at ATI’s expense and pay the damages and costs finally awarded against Nursing Program in relation to the infringement or misappropriation action, but only if (i) Nursing Program notifies ATI promptly upon learning that an action has been or might be asserted, (ii) ATI has sole control over the defense of the action and any negotiation for its settlement or compromise, and (iii) Nursing Program fully cooperates in ATI’s defense of such action. ATI shall have no obligation or liability under this Section 7 if the action results from (i) a modification or improper use of such Product, (ii) the failure to promptly replace a Product with a new Product when notified by ATI that the replacement Product would have eliminated the actual or alleged infringement or misappropriation, (iii) the use of any non-ATI product, information, design, specification, instruction, software, data, or material in combination with the Product where such infringement would not have arisen but for such combination, or (iv) ATI’s compliance with designs, plans or specifications furnished by Nursing Program. If a covered claim described in this Section may be or has been asserted, Nursing Program shall permit ATI, at ATI’s option and expense, to (i) secure the right for Nursing Program to continue using the Product, (ii) replace, modify, or create a workaround for the Product to eliminate the infringement or misappropriation while providing functionally equivalent performance, or (iii) terminate the applicable License and, upon Nursing Program’s return of the infringing Product, refund to Nursing Program the amount actually paid to ATI for such Product. **THIS SECTION 7 SETS FORTH ATI’S SOLE LIABILITY AND NURSING PROGRAM’S SOLE REMEDY WITH RESPECT TO ANY INFRINGEMENT CLAIM.**

8. LIMITATION OF LIABILITY. UNDER NO CIRCUMSTANCE SHALL EITHER PARTY OR THEIR RESPECTIVE DIRECTORS, OFFICERS, EMPLOYEES, LICENSORS, SUPPLIERS OR AFFILIATES BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, SPECIAL, OR INCIDENTAL DAMAGES OR LOST PROFITS, WHETHER FORESEEABLE OR UNFORESEEABLE, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, IN NO EVENT SHALL THE AGGREGATE LIABILITY OF EITHER PARTY OR THEIR RESPECTIVE DIRECTORS, OFFICERS, EMPLOYEES, LICENSORS, SUPPLIERS, OR AFFILIATES EXCEED IN ANY ACTION OR PROCEEDING ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT THE TOTAL AMOUNT THAT NURSING PROGRAM ACTUALLY PAID TO ATI FOR THE SPECIFIC PRODUCT OR SERVICE WHICH IS THE SUBJECT OF SUCH ACTION OR

PROCEEDING IN THE PRIOR TWELVE (12) MONTHS, PROVIDED, HOWEVER, THE LIMITATIONS IN THIS SECTION SHALL NOT APPLY TO EITHER PARTY'S MISAPPROPRIATION OF THE OTHER PARTY'S INTELLECTUAL PROPERTY OR RELIEVE NURSING PROGRAM OF ITS OBLIGATION TO MAKE FULL PAYMENT OF ALL AMOUNTS DUE HEREUNDER.

9. HIGH-STAKES USE. Nursing Program acknowledges and understands that ATI discourages use of ATI Products, Services and Assessments as the sole criterion to determine student advancement, graduation, or readiness to sit for any licensure exam ("High-Stakes Use"). ATI disclaims any and all responsibility, liability or obligation in connection with any High-Stakes Use, policy or practice by Nursing Program. Nursing Program shall defend, indemnify and hold harmless ATI and its affiliates, directors, employees, agents, successors and assigns from and against any claim, liability, damage, cost or expense arising out of or related to Nursing Program's High-Stakes Use of any ATI Products, Services or Assessments.

10. MISCELLANEOUS

(a) No Agency. This Agreement does not create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the Parties.

(b) Force Majeure. Neither party shall be considered in breach of its obligations under this Agreement due to any failure to perform such obligations arising out of causes beyond the reasonable control, and without the fault or negligence, of such party. Such causes shall not excuse Nursing Program from paying accrued amounts due to ATI through any available lawful means acceptable to ATI. If any such causes continue to prevent or delay performance for more than 180 days, ATI may terminate this Agreement, effective immediately upon notice to Nursing Program.

(c) Notice. All notices or approvals required or permitted under this Agreement shall be given in writing and signed by the authorized representatives of the Parties hereto. All such notices shall be hand delivered or sent to the Parties' respective addresses first set forth above or to such other address as either party may specify by written notice to the other. No failure or delay by either party to exercise any right or remedy specified herein shall be construed as a current or future waiver of such remedy or right, unless said waiver is in writing.

(d) Amendments. This Agreement may be superseded or modified solely by written agreement signed by the authorized representatives of both parties hereto, which specifically acknowledges the existence of this Agreement and that it is being superseded or modified by the terms of such subsequent written agreement.

(e) Governing Law. This Agreement shall be governed by and interpreted in accordance with the laws of the state of Kansas, U.S.A., excluding its conflict of law principles, and consent to exclusive jurisdiction in the state and federal courts located in Johnson County in any action related to this Agreement. In the event of any action related to this Agreement, the court shall have the power to award costs and attorneys fees to the prevailing party in such action. The parties specifically agree to exclude the United Nations Convention on Contracts for the International Sale of Goods and the Uniform Computer Information Transaction Act in the form adopted by any state from governing this Agreement and any transaction between the parties that may be implemented in connection herewith. All provisions of this Agreement that by their nature are intended to survive expiration or termination shall survive.

(f) Assignment. Nursing Program may not assign any of its obligations, rights or remedies hereunder, in whole or in part, without the express written approval of ATI.

(g) Restricted Government Rights. The Products were developed solely at private expense, contain "restricted computer software" submitted with restricted rights in accordance with the US FAR 52.227-19 (a) through (c) of the Commercial Computer Software License (Dec 2007) Clause and its successors, and in all respects is proprietary data belonging to ATI and/or its suppliers. For US Department of Defense units, the Products are considered

commercial computer software in accordance with US DFARS 227.7202-3 and its successors, and use, duplication, or disclosure by the US Government is subject to the restrictions set forth herein.

(h) Publicity. Nursing Program permits ATI to use Nursing Program's name and logo in ATI's list of customers and ATI Complete Partnership customers, including but not limited to in ATI's marketing and website materials, provided that ATI shall not include any statement indicating Nursing Program's endorsement of ATI or any ATI Product or Service without Nursing Program's express written authorization. Any use beyond the foregoing shall require Nursing Program's prior written permission.

(i) Severability. If any court of competent jurisdiction determines that any provision of this Agreement is illegal, invalid, or unenforceable, the remaining provisions of this Agreement shall remain in full force and effect.

(j) Export Regulations. Nursing Program acknowledges that ATI deliverables are subject to export controls and agrees to strictly comply with all applicable U.S. export controls and regulations and will not export any ATI deliverables outside of the U.S.

(k) Feedback. ATI has not agreed to and does not agree to treat as confidential any suggestion, enhancement request, customization request, recommendation or idea for improving or otherwise modifying any of ATI's Products or Services ("Feedback") that Nursing Program or any Authorized Users provide to ATI. Nothing in this Agreement or in the parties' dealings arising out of or related to this Agreement will restrict ATI's right to use, profit from, disclose, publish, keep secret, or otherwise exploit Feedback, without compensating or crediting Nursing Program or any Authorized User.

(l) Entire Agreement. The terms set forth herein constitute the entire agreement between the Parties with respect to Nursing Program's procurement and use of Product(s) and Services from ATI. This Agreement shall override and replace all terms contained in any Nursing Program purchase order accepted by ATI. These terms supersede and exclude all prior or contemporaneous proposals, understandings, agreements, negotiations, and representations, whether oral or written, with respect to the subject matter of this Agreement.

11. SCHEDULES. The following attached Schedules are incorporated by reference into and made a part of this Agreement:

Schedule A – ATI Complete Partnership Agreement - Additional Terms and Conditions

IN WITNESS WHEREOF, the Parties have executed this Agreement.

Assessment Technologies Institute, LLC, by its authorized representative:

DocuSigned by:
Mike Lynch
Signature: 6F20EF37C7674E6...

Name: Mike Lynch

Title: Executive Vice President

Date: 2/17/2021 | 7:04 PM CST

Nursing Program, by its authorized representative:

DocuSigned by:
Rose Ramos
Signature: CC6FE7C204D7402...

Name: Rose Ramos

Title: Chief Business Officer

Date: 2/11/2021

SCHEDULE A**ATI Complete Partnership Agreement
Additional Terms and Conditions**

This Schedule A (“**this Schedule**”) sets forth additional terms and conditions of the ATI Complete Partnership Agreement entered into by Nursing Program. This Schedule is subject to the terms of the ATI Complete Partnership Agreement between ATI and Nursing Program (“**Agreement**”). Terms used herein shall have the same meaning as set forth in the Agreement, unless separately defined herein. In the event of any inconsistency between the terms of the Agreement and this Schedule, this Schedule shall prevail.

1. Products

(a) The following ATI Products are procured by Nursing Program and licensed by ATI for use with Nursing Program cohorts with a curriculum start date between the period beginning February 1, 2021 and ending February 1, 2024 (License Term) (each such cohort referred to herein as the “**Nursing Program Class**” and collectively referred to herein as the “**Nursing Program Classes**”), subject to the terms of the Agreement and this Schedule:

CARP (Comprehensive Assessment & Review Program)	Nurses Touch Tutorials
CMS Proctored Assessments	Communication Simulation Modules
CMS Online Practice Assessments	Civility Simulation Modules
Clinical Judgement Practice Items	Test Taking Strategies Seminar
Comprehensive Predictor - Proctored & Online Practice Assessments	Learning Strategies Book
Focused Review Modules	Jones & Bartlett Drug Guide
Video Case Studies	Active Stack: Pharmacology Online Flash Cards
NurseLogic	NCLEX Reviews
Learning System	Capstone Content Review
Self-Assessment Inventory	Virtual ATI
Critical Thinking Entrance/Exit Test	BoardVitals
ATI HealthAssess	Comprehensive or Customized Live NCLEX Review ²
EHR Tutor	Nursing Program Resources:
Skills Modules	The following modules of ATI Program Manager by MedHub -
Nursing Fundamentals Interactive Tutorial ¹	Accreditation Management upon ATI’s general release ³
Dosage Calculations and Safe Medication Administration	Clinical Management upon ATI’s general release ³
Pharmacology Made Easy	ATI Pulse
Dosage Calculation Proctored Assessments	Four (4) Total Days of Consulting with an ATI Nurse Consultant ⁴
Anatomy and Physiology Assessment Package	ATI Academy Premium Membership
Achieve Tutorial	Educating Nurses Faculty Annual Subscription ⁵
Real Life: Clinical Reasoning Scenarios	Nurse Educator Essentials: Online Learning Lab
	ATI Remote Proctoring Services

¹ Nursing Program will receive access to Nursing Fundamentals Interactive Tutorial upon ATI’s general release of each such Product.

² Live NCLEX Reviews require a minimum of 10 Students.

³ Nursing Program will receive access to each of the modules within Accreditation Management as made available by ATI upon ATI’s general release of each such module.

⁴ Consulting will be limited to four (4) days, with topics to be selected from an ATI list of available topics. Two (2) of the four (4) days will be dedicated to implementation and training related to the Accreditation Management module of ATI Program Manager by MedHub. Consulting must be completed within the above noted License Term. No credits or refunds will be provided for Consulting not used within the License Term.

⁵ Nursing Program will receive an annual subscription to Renewal of EducatingNurses.com for the duration of this Agreement, provided that such subscription is subject to ATI’s continued status as a reseller of EducatingNurses.com and further provided that EducatingNurses.com license terms will be between Nursing Program and Educating Nurses LLC.

Except for ATI’s proctored Assessments, which are available during each applicable Nursing Program Class, and Nursing Program Resources listed above, which are available during the License Term, Students will have access to the above ATI Products procured hereunder until the period ending one year after the applicable Nursing Program Class graduation date.

Note: All Services which are described in this Schedule as deliverable in-person may, instead, be delivered virtually by ATI if ATI determines such is necessary due to campus closure, pandemic restrictions, travel restrictions, government or health advisory, and other similar conditions which ATI determines require such virtual delivery. ATI will coordinate with Nursing Program on scheduling of any such Services.

(b) Nursing Program Classes

The Products noted in Section 1(a) above are procured by Nursing Program and licensed by ATI for use with all Students enrolled in Nursing Program Classes, as well as any Nursing Program Class(es) added by ATI Order Form or a written amendment to this Schedule A signed by both parties.

2. ATI Remote Proctoring Option

Subject to the payment of additional fees set forth in Section 8, below, ATI proctored assessments administered by Nursing Program pursuant to this Schedule may be proctored through use of ATI Remote Proctoring Services described at <https://atitesting.com/remote-proctoring-terms/> for all Nursing Program Classes and campuses specified herein. The Parties understand and agree that ATI Remote Proctoring Services are an additional measure of test security designed to enhance the overall integrity of the testing process for ATI’s proctored exams and, accordingly, use of ATI Remote Proctoring Services does not relieve

Nursing Program of its proctoring obligations or duty to ensure a secure test environment when administering ATI assessments. If elected by Nursing Program, Fees for ATI Remote Proctoring Services shall be separately set forth in Section 8, below.

3. Student Enrollment

Under the ATI Complete Partnership Agreement, for the full duration of each of the above Nursing Program Classes, Nursing Program will procure the Products and pay the per Student Fee set forth in Section 7, below, for all Students enrolled in said Nursing Program Classes specified in Section 1 of this Schedule at the following Nursing Program campus(es):

Sacramento, CA

Within one week after the first day of class of each semester, Nursing Program shall provide to ATI via email an electronic roster with the names of all Students enrolled in each Nursing Program Class. Nursing Program shall require that all Students in each Nursing Program Class register online with ATI for use of the Products and shall provide written notice to ATI of any changes in the Nursing Program Class list, including additions for new or transfer Students and deletions for Student who leave the Nursing Program. Nursing Program will notify ATI in writing within 30 days of any such change to the Student Enrollment.

4. ATI Services

ATI shall provide the following Services to Nursing Program under this Schedule, at no additional charge:

- (a) **Faculty Orientation & Implementation Meeting**: Prior to administering the ATI Products, an ATI consultant will meet with the nursing faculty (in person) to accomplish the following:
 - As described more fully below, create a policy for Student and faculty use of ATI Products
 - Explain how to navigate the website and reporting portal
 - Explain how to produce and interpret score reports and data
 - Identify and set an appropriate benchmark for the various Assessments and tutorials
 - Determine the best method of implementing ATI resources, including degree to which stakes are involved for Nursing Program
 - Discuss how to troubleshoot issues
- (b) **Student Orientation Tutorial**: Students are provided access to an ATI orientation tutorial located on their Student website, to assist with the following:
 - Explain who ATI is, and what ATI does
 - Explain the benefits of using ATI Products during nursing school as well as for NCLEX preparation
 - Explain how to navigate the Student website and reporting portal

Time spent in the tutorial will be tracked and a certificate of completion available for the Student. It will also be recorded on the Student's transcript.
- (c) **ATI Product Alignment to Curriculum**: As set forth in Section 4, below, ATI nurse educators will provide a blueprint for suggested mapping of ATI Products to Nursing Program curriculum.
- (d) **Complete Insights Reviews**: An ATI representative will meet with Nursing Program leadership on a semi-annual basis (or as agreed upon by both parties) to (i) review and interpret student performance data based on ATI Product usage as prepared by ATI, (ii) review ATI Product Alignment and Nursing Program Policies in relation to current Nursing Program and faculty practices, and (iii) collaborate with Nursing Program to develop mutually agreed upon action plans for improvement.

5. Nursing Program Obligations

- (a) Within sixty (60) days of the Effective Date of the Agreement, ATI and Nursing Program will develop mutually agreed upon written Nursing Program policies ("**Program Policies**") for distribution to all students and faculty regarding use of ATI Products by Nursing Program. The Program Policies will include, at a minimum, the following:
 - benchmarks for student performance on ATI Assessments
 - detailed description of how ATI Products are implemented and used by Nursing Program, including for assessments and tutorial use
 - including ATI Products in each course syllabus
 - policy for student grading, including what percent of students' course grades will be tied to ATI Products
 - admissions policy reflective of industry standards

Nursing Program will oversee implementation of the Program Policies, and ensure that faculty adhere to specified requirements.

- (b) ATI will create a detailed Product alignment blueprint ("**ATI Product Alignment**"), recommending placement of ATI's Products in relation to Nursing Program curriculum. After studying the curriculum and course descriptions provided by the Nursing Program, ATI educators will match ATI content with Nursing Program courses and syllabi. The ATI Product Alignment will be delivered in hard copy and/or electronic format, and will be reviewed with the Nursing Program director and faculty. The Nursing Program director will sign-off on the ATI Product Alignment and any changes must be mutually agreed upon, in writing, by the parties. Nursing Program will provide the ATI Product Alignment to faculty for implementation.
- (c) Students must make every effort to attend all days of the ATI Live NCLEX Review. Students will also be enrolled in the Virtual-ATI Online NCLEX Review ("**Virtual-ATI**") for a 12-week access. Virtual-ATI includes a virtual "classroom" and a Virtual-ATI personal coach who will provide students with online practice Assessments, individualized remediation, and resources to help prepare for NCLEX. A "Green Light" may be awarded by the Virtual-ATI coach once a graduate has demonstrated readiness to test for NCLEX. At the end of the 12-week access, Nursing Program may purchase an additional 12 weeks of Virtual-ATI for a reactivation fee. Additional requirements regarding use of Virtual-ATI are set forth in the

“Virtual-ATI Terms” found on the ATI website under “Integration Resources”. By signing this Agreement, Nursing Program indicates that it has read and understands the Virtual-ATI Terms.

- (d) Within thirty (30) days of the Effective Date of the Agreement, Nursing Program and ATI will determine and document required ATI Academy webinars assigned for each faculty, with scheduled timeframes for completion. All faculty will be required to complete their assigned ATI Academy webinars, which, for each, will, at a minimum, include webinars that directly relate to the course(s) they teach.
- (e) Nursing Program leadership will meet with ATI on a semi-annual basis, through meetings at Nursing Program facilities or by teleconference, to (i) review and interpret ATI Product usage and student performance data prepared by ATI, (ii) review ATI Product Alignment and Nursing Program Policies in relation to current Nursing Program and faculty practices, and (iii) collaborate with ATI on strategies for improvement. Based on agreed upon strategies, Nursing Program will implement appropriate measures designed to increase usage of ATI Products, improve student performance, and carry out Nursing Program’s Policies and the ATI Product Alignment.
- (f) Nursing Program will require that Students successfully adhere to Nursing Program policies regarding student performance.
- (g) Nursing Program agrees that any data analytics Services performed by ATI hereunder are intended for the internal business uses of Nursing Program only and that such Services and any resulting reports, data, or methodologies used by ATI will not be disclosed by Nursing Program to any third party, unless compelled by law, in accordance with Section 6 of the Agreement.
- (h) Students must take the NCLEX exam within ninety (90) days of graduating from Nursing Program. For any Student who passes the NCLEX, Nursing Program must provide ATI with written notice and a copy of the official NCLEX results indicating the Student’s passage of the NCLEX exam. Such notice must be received by ATI within one hundred and eighty (180) days of the Student’s Nursing Program Class graduation date. ATI shall not accept any notice or documentation from any Student in connection with this section; all documentation and notice must be provided to ATI directly by Nursing Program.
- (i) In connection with Nursing Program’s use of ATI Products and Services, in addition to the other Nursing Program obligations set forth above in this Schedule and the Agreement:
- (1) Nursing Program shall comply with all applicable laws, including without limitation laws governing the protection of personally identifiable information and other laws applicable to the protection of Nursing Program Data. Nursing Program will take appropriate measures to ensure its Authorized Users do not upload any patient data into any ATI systems.
 - (2) Nursing Program shall not alter, reproduce or copy ATI Products in any way, and shall at all times assure that all copyright and other proprietary notices on ATI Products remain intact, unaltered and prominent. Nursing Program shall never claim or suggest that any ATI Product is other than the intellectual property of ATI or its affiliates.
 - (3) Nursing Program shall not utilize or permit to be utilized any ATI Products for whom the applicable fee has not been paid to ATI.
 - (4) In connection with any ATI presented workshop, presentation, and ATI Live NCLEX Review, Nursing Program agrees to provide a classroom or presentation space that is ADA compliant, suitable for the expected number of participants, with adjustable lighting, writing surfaces for participant note-taking, and providing an unobstructed view of the ATI instructor and the instructor’s presentation at no charge to ATI. **The classroom/presentation space will be made available from 8:00am – 5:00pm (Course time: 9:00 am – 4:00 pm)**
 - (5) Nursing Program agrees to provide audio visual equipment for an ATI Live NCLEX Review and any ATI presented workshop or presentation as follows:
 - A computer enabled with Microsoft Office Power Point (2007 or later), projection connectivity and high speed Internet Access
 - Overhead projector
 - Large projection screen
 - Podium with light and stool
 - Microphone/cordless microphone
 - Registration table for participant check-in, managed by Nursing Program

This equipment will be in working order and made available to the ATI instructor at the beginning of the time agreed upon herein. If the instructor encounters technical problems or complications, Nursing Program agrees to provide technical assistance as necessary. This equipment and any applicable assistance shall be provided to ATI and its instructor at no charge.
 - (6) Provide a site coordinator within the Nursing Program to assist ATI with site logistics, and resolve any issues with the classroom as soon as reasonably possible. Nursing Program agrees to provide at least fourteen (14) days prior notice of any cancellation of any scheduled ATI presentation or workshop.
 - (7) Nursing Program agrees to allow ATI to fill any open seats in the ATI Live NCLEX Review classroom with students from other institutions, where “open seats” is defined as the difference between the number of seats in the class room and the number of participants identified.
 - (8) Nursing Program agrees that, if any specifically designated ATI instructor/presenter is unable to instruct/present on the designated day (for example, due to sickness or travel difficulties), ATI will replace such instructor/presenter with another instructor/presenter to ensure the delivery of Services.
 - (9) Unless separately agreed in writing otherwise by ATI and Nursing Program, ATI will be responsible for all travel and living expenses associated with travel by its instructors/consultants.
 - (10) Nursing Program will follow ATI’s proctor guidelines and requirements in the administration of ATI Assessments and will use reasonable methods to prevent cheating and unauthorized copying or distribution of ATI Assessments, including maintaining and enforcing a strict policy that prohibits and sanctions any form of cheating, distribution or use of unauthorized copies of Assessments, or other test misconduct.

6. ATI Program Manager by MedHub.

If Nursing Program has licensed use of ATI Program Manager by MedHub:

(a) Nursing Program acknowledges and agrees that no network security system can guarantee complete network security or prevent all unauthorized network access. Nursing Program will be responsible for maintaining access to the ATI Program Manager by MedHub server, which will include tracking log-in accounts and ensuring that adequate security precautions are in place to protect username and password information for such accounts. ATI shall not be liable for any unauthorized use of ATI Program Manager by MedHub, any use of ATI Program Manager by MedHub not in accordance with this Agreement, or any loss of data or functionality caused directly or indirectly by any Authorized Users.

(b) Prior to adding any Student records or data to ATI Program Manager by MedHub, Nursing Program will ensure that it has secured all necessary permissions from each such Student, including permission to send such records or data to third party clinical sites. Such student records may include immunization records if elected by Nursing Program. Given that all of a Student's immunization data generally appears in one record, Nursing Program understands and agrees, and will ensure each applicable Student understands and agrees, that clinical sites will receive a Student's entire immunization record, which may include immunization data that exceeds the applicable clinical site's specific requirements. Nursing Program assumes sole responsibility for collection and uploading of personal data of Students maintained in ATI Program Manager by MedHub and understands that ATI has no liability or obligation in connection with Nursing School's upload or transfer of such personal data to various third parties, as enabled by ATI Program Manager by MedHub. While Program Manager by MedHub includes functionality that allows Nursing Program to indicate whether a student has met applicable background checks and drug testing, it is strictly prohibited for Nursing Program to add reports or data which include the actual results or record of any background check or drug testing. Nursing Program is solely responsible for selecting third parties to whom Student data will be delivered and for establishing access levels with respect to Student data.

(c) While ATI Program by MedHub may offer references to certain accreditation standards and professional guidelines as well as sample documents such as a sample letter of good standing, Nursing Program understands that ATI is not offering or providing any form of legal or other professional advice and it is the sole obligation of Nursing Program to secure appropriate legal and professional guidance to ensure that its program meets all reporting, regulatory, legal, accreditation and other standards and that all documents are in order and meet Nursing Program's specific needs. Nothing in ATI Program Manager by MedHub should be deemed to replace decision making by Nursing Program or Nursing Program's ongoing obligation to oversee program compliance. Use of ATI Program Manager by MedHub does not guarantee that any accreditation, standards or any specific outcomes will be met for Nursing Program.

(d) To the extent Nursing Program utilizes features in ATI Program Manager by MedHub to upload contracts for purposes of managing clinical sites, Nursing Program understand and agrees that this is solely intended for Nursing Program's tracking of pertinent data, such as start and end data. ATI Program Manager by MedHub is not intended for use in any way connected to contract negotiation, drafting, processing of signatures, or invoicing and ATI offers no legal advice with respect to any of the forgoing.

(e) ATI does not review, verify, error check, or warrant the accuracy or fitness of any content or letters generated by or uploaded into ATI Program Manager by MedHub, nor does ATI warrant that the workflow process or system will be error-free, meet Nursing Program's requirements or comply with any applicable law, regulation or accreditation requirement. Certain modules provide output files regarding professional licensure status from various state and federal agencies. Nursing Program agrees that ATI does not verify, error check or warrant the accuracy or fitness of the output files or any information contained therein. Output files are intended for internal business purposes only and not for distribution outside Nursing Program.

(f) Nursing Program will ensure that only authorized Nursing Program Staff have access to and use of ATI Program Manager by MedHub and will remain responsible for (i) Nursing Program Staff's use of ATI Program Manager by MedHub; (ii) any use of ATI Program Manager by MedHub through Nursing Program's account, whether authorized or unauthorized, including without limitation, sharing of passwords (prohibited by ATI) or any other conduct that would violate the requirements of this Agreement applicable to Nursing Program; and (iii) the actions of Nursing Program Staff designated by Nursing Program to serve as technical administrator of ATI Program Manager by MedHub. ATI shall not be liable for any loss of data or functionality caused directly or indirectly by any Nursing Program Staff.

7. Consulting Services

In connection with any curriculum consulting Services provided to Nursing Program hereunder, Nursing Program shall:

- (a) Collaboratively develop a written schedule for such consulting Services with ATI representative;
- (b) Collaborate directly with ATI consultants regarding delivery of Services;
- (c) Provide meeting space with computer, data projector and internet access and schedule meeting times(s) with faculty as appropriate;
- (d) Ensure that all appropriate administrators, faculty, and students are available and present at all applicable meetings;
- (e) Provide requested materials and task completion as requested by ATI for successfully progressing through the project phases; and
- (f) Provide documents requested by ATI of the Nursing Program at least 2 weeks prior to the scheduled date of the initiation of consulting Services in order to avoid delays and rescheduling. ATI is not responsible for delays caused by the Nursing Program's failure to provide the required material.

Nursing Program represents and agrees that:

- (a) Nursing Program has received all necessary State Board of Nursing and State Department of Education approvals for its nursing program and remains in compliance with applicable regulations and standards;
- (b) Nursing Program is solely responsible for ensuring that the curriculum and related materials meet all applicable regulations, rules, guidelines, and other accreditation, government, agency, and licensing requirements; ATI assumes no responsibility for any aspect of Nursing Program's licensure, credentialing, or accreditation.
- (c) Nursing Program has a designated dean or director providing leadership over the nursing program;
- (d) Nursing Program has developed and maintains policies sufficient to support its nursing program;
- (e) Nursing Program has defined faculty responsibilities and expectations for its nursing program;
- (f) Nursing Program understands that the following circumstances may impact the overall effectiveness and outcomes of ATI's consulting Services:
 - Faculty workload, attrition, and experience
 - Faculty preparedness, willingness to adopt practices, and engagement
 - Timeliness in communication with ATI

- Necessary resources to facilitate meetings
- (g) Following completion of ATI's consulting Services, ATI will provide to Nursing Program the following deliverables: a written summary report summarizing Services provided by ATI, and a copy of all documents developed by ATI during consulting visits.

8. Fees and Payment Schedule

(a) For the Products and Services noted above, Nursing Program shall pay to ATI \$1,760 per PN Student ("Fee"), to be invoiced and paid in accordance with this Section 7.

(b) One Up-Front Payment: On or before ten (10) days after the initial add/drop period for the Class, Nursing Program will provide ATI with a Student enrollment count for the applicable Nursing Program Class and ATI will issue an ATI Order, reflecting the same. ATI will invoice the Nursing Program for the actual Student count within two (2) days after receiving the actual Student enrollment, and purchase order if a purchase order is required, provided that, Nursing Program's failure to provide a purchase order within the time period specified herein shall not delay Nursing Program's payment of all applicable invoices in accordance with the terms of the Agreement.

For all Nursing Program payments due in January, the parties agree that ATI will invoice Nursing Program in the immediately preceding December based on ATI's projection of Nursing Program's Student enrollment count, as determined by past enrollments, and, after receiving the actual Student enrollment count in January, ATI will adjust Nursing Program's balance to account for any necessary additional invoiced amounts or credits due to Nursing Program.

(c) The Fee for any Student transferring into a Nursing Program Class after commencement of said Class shall be prorated based on the number of terms/semesters of the Nursing Program Class, but in no event shall said Fee be less than one thousand dollars (\$1,000) for any such transferring Student.

SERVICES AGREEMENT

Amendment No. 1

Date: March 18, 2021

Agreement between the Sacramento City Unified School District, hereinafter referred to as "District" and DLR Group, Inc., hereinafter referred to as "Contractor," dated June 20, 2019 is amended as follows:

ARTICLE 2. TERM.

This Agreement shall commence on June 20, 2019, and continue through August 31, 2021, unless sooner terminated, as set forth in Article 10 of this Agreement, provided all services under this Agreement are performed in a manner that satisfies both the needs and reasonable expectations of the District. The determination of a satisfactory performance shall be in the sole judgment and discretion of the District in light of applicable industry standards, if applicable. The term may be extended by mutual consent of the parties on the same terms and conditions by a mutually executed addendum.

ARTICLE 3. PAYMENT.

District agrees to pay Contractor for services satisfactorily rendered pursuant to this Agreement as follows:

Fee Rate: District agrees to pay Contractor for services satisfactorily rendered pursuant to this Agreement as detailed in Exhibit B.

Payment shall be made within 30 days upon submission of periodic invoice(s) to the attention of Nathaniel Browning, Director of Capital Projects, Facilities and Resource Management at Nathaniel-browning@scusd.edu.

All other terms and conditions of the Agreement remain unchanged.

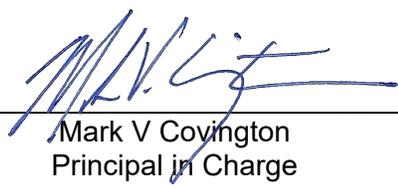
Executed at Sacramento, California, on the day and year first above written.

**SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT**

DLR GROUP, INC.

By: _____

Rose Ramos
Chief Business Officer

By:  _____

Mark V Covington
Principal in Charge

March 4., 2021

Date

Date

EXHIBIT B

Fee Proposal

Services	
1 5 year FMP	\$ 325,728
2 Assessment (includes facility condition, educational specifications, zero net energy*, technology readiness, and safety and security assessments)	\$ 1,144,250
3 Educational Specifications and Standards	\$ 122,148
4 Demographic Cap and Utilization Analysis	\$ 54,288
5 Stakeholder engagement	\$ 65,146
6 Database and technology (developed from data collected during Facility Condition Assessment)	\$ 54,288
7 Equipment Inventory	\$ 221,285
8 Space Inventory (developed from data collected during Facility Condition Assessment)	\$ 33,930
Total Fee this proposal	\$ 2,021,063
Reimbursable expenses (2% of total fee, plus estimated direct consulting expenses)	\$ 134,846

* Once this District-wide data is collected, DLR Group will provide a ZNE Assessment for District identified sites only. For estimating purposes in this proposal, these numbers would be roughly \$5,000 for an elementary school, \$7,500 for a middle school, or \$15,000 for a high school, all negotiable.

SERVICES AGREEMENT

Date: June 20, 2019 **Place:** Sacramento, California

Parties: Sacramento City Unified School District, a political subdivision of the State of California, (hereinafter referred to as the "District"); and DLR Group, Inc. (hereinafter referred to as "Contractor").

Recitals:

A. The District is a public school district in the County of Sacramento, State of California, and has its administrative offices located at the Serna Center, 5735 47th Avenue, Sacramento, CA 95824.

B. The District desires to engage the services of the Contractor and to have said Contractor render services on the terms and conditions provided in this Agreement.

C. California Government Code Section 53060 authorizes a public school district to contract with and employ any persons to furnish to the District, services and advice in financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained, experienced and competent to perform the required services, provided such contract is approved or ratified by the governing board of the school district. Said section further authorizes the District to pay from any available funds such compensation to such persons as it deems proper for the services rendered, as set forth in the contract.

D. The Contractor is specially trained, experienced and competent to perform the services required by the District, and such services are needed on a limited basis.

In consideration of the mutual promises contained herein, the parties agree as follows:

ARTICLE 1. SERVICES.

The Contractor hereby agrees to provide to the District the services as described below ("Services"):

5-Year Facility Master Plan

Contractor will work with the District and seek input from various stakeholders to develop a 5-year master plan to serve as a basis for future facilities planning and to provide rationale to the school community and public at large for facility initiatives. The master plan will include a general overview of the school district and include specific components: educational program plans and facility standards based on existing and/or future needs, facility condition and suitability assessments of all schools and ancillary buildings, capacity and utilization analyses, enrollment projections, demographics study, and capital availability analysis.

Among other things, the master plan needs to:

1. Identify expansion, remodeling, new schools and site acquisition needed to meet the projected student enrollment and the instructional goals of the education program and identify opportunities for combined schools, closures, or attendance boundary changes.
2. Be based on assessments of each facility, including condition, educational suitability, and technology infrastructure.

3. Identify missing, current, and future facility gaps.
4. Define strategies to improve site circulation, safety, security, and functionality of school grounds.
5. Provide a yearly schedule of projected facility needs and their associated costs.
6. Include community engagement from the school community, including school board, staff and community members regarding the facility issues.
7. Provide cost estimates for all recommendations.

Facility Condition Assessment (FCA)

Data Collection

In consultation with District staff, Contractor will define facility condition data standards and collection standards. Contractor will use these standards to assess and report conditions for the following property elements:

- Site: building proper, utility connections and shut-offs, paving systems, stairs, retaining walls, exterior lighting, and other “landscaping” elements.
- Exterior Systems: roofs, walls, window systems, exterior doors and structural components
- Interior Systems: walls, doors, floors and ceilings, visible structure, and finishes.
- Health/Fire/Life Safety Issues
- Handicap Accessible (ADA) Requirements
- Vertical Transportation Systems
- Heating, Ventilation and Air Conditioning
- Electrical and Electrical Distribution
- Plumbing and Irrigation Systems
- Fire Protection
- Special Construction
- Storm Water Management Ponds and Surface Drainage Structures
- Non-Building Campus Infrastructure: underground utilities, paving systems, roads, walks, utilities, exterior lighting, flagpoles, fences, gates, awnings, and other “landscaping” elements.
- Outdoor Athletic and Accessory Facilities: running track, baseball field, softball fields and football stadiums, concession stands, ticket booths, restroom facilities, tennis courts, storage buildings, etc. Review existing High School Athletic Master Plan and update to make it current to present day costs and create a plan for elementary and middle schools.

Condition Assessment Tasks:

1. Perform a walk-through survey of each facility to become familiar with its construction, equipment, operation, and maintenance and conditions of all systems and components.
2. Meet with District Facilities staff and site staff to become familiar with their evaluation of problem areas.
3. Review existing data, such as work order histories, previous reports, etc., provided by the District.
4. Photograph all conditions and prepare drawings and notes on all site visits.

5. Identify and quantify all deficient conditions in terms of Deferred Maintenance, Preventative Maintenance, Capital Renewal, and Plant Adaptation (including building and fire/life safety code noncompliance issues).
6. Define clearly and accurately the cause or nature of each deficient condition and propose methods of correction for each deficient condition.
7. Classify and rank all deficient conditions and associated correction projects and associate information concerning associated building systems and deficiency classifications by severity and anticipated life-cycle in a Windows compatible database.
8. Identify the resources needed to maintain the operability, suitability, and value of the physical assets given their current function.
9. Identify what is necessary to adapt the facilities to meet the facility requirements of the District, the requirements of today's standards and codes, and the needs of changing technology as it impacts space.
10. Provide data entry in a format to ensure an updated facilities database using the District's current facilities work order and work planning system, "SchoolDude" for use in determining Current Replacement Value, criticality of need and other planning criteria.
11. Database, pre-approved by the Facilities Department, shall be capable of storing, analyzing, printing, and updating the facility condition data and shall have the ability to project and analyze costs for Deferred Maintenance, Preventative Maintenance and Capital Renewal.
12. All assessment data shall be stored in Windows supported database, pre-approved by the District, that supports project objectives and requirements as described in this document. The software and other systems and procedures shall provide district with the capability to continually update all data, manage Deferred Maintenance, Preventative Maintenance and predict future Capital Renewal.
13. The final report will be based on assessments of each facility, including condition, educational suitability, and technology infrastructure.
14. The process will include community engagement from the school community, including school board, staff and community members regarding the facility issues.
15. Cost estimates must be provided for all recommendations.

Existing Data Integration

In addition to facility conditions identified during the assessment, District-supplied facility condition data must be incorporated into the assessment database, analytical studies, and reports. All District-supplied facility condition data will be identified as such and may include if applicable:

- Engineering studies
- Roofing inspections
- Hazardous materials audits
- Accessibility studies
- Williams Act Inspections
- Deferred Maintenance Plan
- Student Enrollment Projections/ Demographic Analysis
- High School Athletic Assessments
- Modular/Portable Inventory
- Previous assessment data

Corrective Actions: Cost Estimating, Budgeting, and Scheduling

Corrective actions shall be recommended for each deficient condition identified and include cost estimates and details of the work required for repair. Alternative green or sustainable corrective actions should be proposed when applicable. The data shall be updateable.

1. Provide cost estimates for correction of each project identified by industry standards, published construction and facilities maintenance, construction and repair cost estimating data, reflecting appropriate adjustments for local labor and material costs. The cost estimating system shall be embedded within the overall database.
2. Calculate the costs for each deficient condition utilizing nationally recognized estimating standards such as R. S. Means Corporation's published construction and remodeling cost estimating data. Costs shall be appropriately adjusted to reflect local and real unit costs based on actual location design/bidding experience in the appropriate metropolitan area. Costs shall include customary soft costs for Architect/Engineering (A/E), Program Management (PM) fees and Project Labor Agreement (PLA).
3. The computerized system will automate annual updating of correction costs based on published inflation rate indices.
4. Provide specific work scopes and cost estimates for each individual item in all categories.
5. The use of life cycle cost analysis and remaining useful life will be used to determine if an item should be repaired or replaced.
6. Calculate the Facility Replacement Cost (FRC) for each facility and site.
7. Provide an automated means of inflating FRCs over time.
8. Calculate the Facility Condition Needs Index (FCNI) for each facility and site.
9. Develop all project deficiencies by Facility/building specific report format.

Deficiency Characterization

To reduce Deferred Maintenance backlog, the assessment database must help identify and manage future construction contracts or work orders. Deficiencies in the database will be categorized by, at least, the following characteristics:

- Construction Specification Institute (CSI) code
- Deficiency priority (defined below)
- Deficiency category (defined below)
- Facility type
- Facility location
- Correction type
- Repair cost

Deficiency Prioritization

Before data collection begins, Contractor and District will establish prioritization standards. The assessment software must be customizable to support these standards. An example of priority standards is as follows.

Priority 1 – Currently Critical (Immediate)

Priority 1 projects pose an identifiable and immediate health and safety risk to either students, staff or other school site users.

- Correct a cited safety hazard
- Stop accelerated deterioration

- Return a facility to operation

Priority 2 – Potentially Critical (year 1)

Priority 2 projects, if not addressed within the next year, have a high probability of resulting in health and safety risks (Priority 1 projects).

- Intermittent operations
- Rapid deterioration
- Potential life safety hazards

Priority 3 – Necessary/Not Yet Critical (years 2-5)

Priority 3 projects, if not addressed within the next five years, have a high probability of resulting in damage to building envelope, site conditions, or systems (priority 2 projects). These projects typically include systems that are still operational, but have exceeded operational lifecycles.

- Predictable deterioration
- Potential downtime
- Associated damage or higher costs if deferred further

Priority 4 – Recommended (years 6-10)

Priority 4 projects are not hierarchical, meaning that if they are not addressed they will not escalate to either priority 1, 2 or 3 projects. Priority 4 projects are specific to improving the delivery of the educational program.

- Sensible improvement to existing conditions that is not required for the basic function of the facility
- Overall usability improvement
- Long term maintenance cost reduction

Priority 5 – Does Not Meet Current Codes but “Grandfathered”

Priority 5 projects are not hierarchical, meaning that if they are not addressed they will not escalate to either priority 1, 2 or 3 projects. Priority 5 projects are eligible Deferred Maintenance projects that do not fit into any of the other priority categories.

- No action is required at this time

Deficiency Categorization

Each correction project identified will be assigned to one or more of the following categories:

- Life-safety code compliance
- Building code compliance
- Building integrity
- Educational adequacy standards
- Handicap Accessibility
- Appearance
- Energy

Facility Renewal Forecasting

Because long-range funding for facilities is accomplished by identifying the rate of renewal required to maintain components of each facility as it depreciates and becomes unusable, the consultant must:

1. Analyze and model the standard life cycle deterioration of each facility and report on the annual reinvestment rate to replace components as they become unusable.
2. Establish the cost to replace/refurbish each component/system as it reaches the end of its economically useful life span.
3. Have the ability to analyze multiple year outlooks and various combinations of building type reinvestment rates.
4. Provide a system capable of generating multi-level financial modeling based on the identified facilities renewal backlog and selected time frames. Systems should be capable of analyzing and projecting funding for time periods up to 20 years.
5. Establish a building component life-cycle model to forecast renewal investment rates required to maintain facilities over time. The database shall enable graphical reporting of renewal requirements for individual facilities or grouped facilities, and shall provide life cycle evaluation.
6. Provide multi-level financial modeling capabilities and the ability to benchmark facility condition to other campus buildings. Systems should be capable of tracking and modeling for current situations as well as the future.
7. Project and analyze costs for facilities renewal. Identify the current Facility Replacement Cost (FRC) and the Facility Condition Needs Index (FCNI) of all facilities.

Educational Specifications Assessment

Contractor must be knowledgeable of current state and national curriculum, programs, and future educational trends, including California environmental literacy guidelines and standards. Contractor will work with the District to develop and prioritize educational adequacy standards incorporating any existing District and state standards. These standards will be used to assess educational adequacy and technology infrastructure in order to determine needed facility upgrades and to promote parity and equity among schools.

Contractor will measure and report adequacy of all instructional spaces and sites, including athletic facilities and administrative spaces.

The educational specifications review will include but is not limited to the elements identified below. Contractor will work with the District to define the specific types and characteristics of spaces for the assessment.

- **Facility curriculum support:** Survey how facilities meet standards and support specific functions, including both instructional areas (i.e., classrooms, labs, media center, gym) and other areas (i.e., administration, clinic, counseling, cafeteria, schoolyard, etc.).
- **Space characteristics:** Determine how room sizes and configurations do or do not support the room's function and the educational process.
- **Learning environment:** Evaluate light levels, acoustics and other characteristics.
- **Relationships of spaces:** Evaluate how well educational, administrative and other areas relate to each other.
- **Storage and Equipment:** Survey the adequacy of teacher and student storage and availability of necessary program equipment (i.e., science safety equipment, kilns, CTE equipment).
- **Security:** Measure security and safety to standards.
- **Site:** Evaluate parking, traffic, and outdoor spaces, including play and athletic areas.

Zero Net Energy Assessment

Contractor will direct and assist the district in a Zero Net Energy (ZNE) Assessment of all designated District Campuses. This assessment will be used to determine recommended facility upgrades and renewable energy systems necessary to meet the California Energy Efficiency Strategic Plan of 50 percent ZNE by 2030 and must be recorded in the assessment database. The District and the Department of General Services definition of zero net energy as the following:

ZNE campus – An energy-efficient campus where, on a source energy basis, the actual annual consumed energy is less than or equal to the on-site renewable generated energy. **Provide ZNE Assessment:** This includes a detailed field and energy engineering analysis and a solar PV potential analysis. A breakdown of the historic energy use and cost for each building will be provided. An energy analysis will identify and provide a savings and cost analysis with a high level of accuracy of all practical capital improvement measures that meet the owner's constraints and economic criteria, along with a discussion of any changes to operation and maintenance procedures. A solar PV potential analysis will identify the amount of solar necessary and the available space to install solar at each District Campus. The consultant will collect data on the condition and life-cycle of all major building systems. When appropriate, energy efficiency recommendations will be made on the following systems:

- Building Envelope
- Foundations and Floors
- Doors and Windows
- Skylights
- Lighting
- Daylighting
- Interior Electric Lighting
- Building Automation and Controls
- Cooling Equipment Efficiencies
- Heating Equipment Efficiencies
- Ducts, Supply Fans and Ventilation Control
- Service Water Heating
- Equipment efficiencies

The energy assessment shall be performed on building specific equipment and will not include special process equipment. Equipment excluded from this assessment includes:

- Kitchen equipment
- Manufacturing process equipment
- Computers, printers, copiers and other office equipment
- Welders, assembly line and special handling equipment

Specific Requirements of the Assessment

1. Analyze historic utility data to determine an energy utilization index (EUI) for each designated District Campus.
2. Perform a walk-through survey of each campus to become familiar with its construction, equipment, operation, and maintenance.

3. Meet with District Energy Manager and Facilities Department staff to learn of special problems or needs of all facilities. Determine if any maintenance problems and/or practices may affect efficiency.
4. Identify low-cost/no-cost changes to the facility operating and maintenance procedures and determine the savings that will result from these changes.
5. Review mechanical and electrical system installed condition, maintenance practices, and operating methods.
6. Review existing operating and maintenance problems.
7. Measure key operating parameters and compare to standard design levels, for example, operating schedules, heating/cooling water temperature, supply air temperature, space temperature and humidity, ventilation quantities, and light level at the task. Such measurements will be taken on a spot basis as determined by the field surveyor.
8. List possible modifications to equipment and operations that would save energy. Select those that might be considered practical by the District. List preliminary cost and savings estimates.
9. Identify practical capital improvement measures to improve energy efficiency and list preliminary costs and savings estimates.
10. Provide simplified manual calculations to fully detailed computer simulation as required for the identification of capital improvements.
11. Estimate the impact of each practical capital improvement measure on building operations, maintenance costs, and non-energy operating costs.
12. Estimate the combined energy savings from implementing all practical operational and capital improvement measures for each District campus.
13. Conduct a solar PV analysis to determine the amount of solar necessary to meet ZNE requirements after all practical operational and capital improvement measures are completed.
14. Review each District Campus building and property to determine feasibility and location for solar PV including parking lots and rooftops.
15. List preliminary cost estimates for solar PV.
16. Prepare a financial evaluation of the estimated total potential investment to complete all practical operational and capital improvement measures and proposed solar PV.
17. Create a database to prioritize District campuses based on the cost and savings estimates from all measures, deficiency priority of equipment and District Sustainability Program Participation.
18. Following submission of the report of the ZNE Assessment, meet with the District to discuss priorities.

Technology Readiness Assessment

The consultant should be knowledgeable about current technology trends and work with the District to develop and prioritize technology readiness standards, incorporating any existing District and state standards. These standards will be used to assess technology infrastructure in each instructional building.

Demographic, Capacity and Utilization Analysis

Working with the District's Staff and demographer, utilize existing demographic data and enrollment projections to identify and project student populations by attendance area, school, and grade level in order to define future facility needs. The analysis should include a review of demographic trends, city and county building or growth plans, and District grade span analysis.

The analysis should include a review of current methods and estimates of school capacity calculations and enrollment projections. The analysis should include a review of the space inventory of each assessed facility and the number of students served in each type of space. The analysis should include evaluation of space utilization at all elementary and secondary schools and associated short-term and long-term recommendations for improved use of space within or among school facilities.

Capacity/Utilization Analysis

The capacity planning analysis will include the following:

1. An evaluation of current methods and estimates of school capacity calculations and enrollment projections.
2. A review of the space inventory of each assessed facility and the number of students served in each type of space.
3. An analysis of space utilization at our elementary and secondary schools and associated short-term and long-term recommendations for improved use of space within or among school facilities.
4. An analysis of school types, grade level configuration and school size as it relates to school capacity. It is expected the consultant will work with District personnel to determine District goals and priorities relating to the above factors.

Stakeholder Engagement

Stakeholder engagement is an important component in any successful facility program. The consultant will work with District Staff to identify key individuals and groups and develop a plan to engage District stakeholders through varied methods, including interviews, focus groups, community meetings, and online surveys. Consultant shall create and disseminate a survey for community feedback. Consultant shall collect and compile data and present results to the District. Stakeholder meetings will be held at times and locations appropriate for community wide participation.

Database and Technology Requirements

The Windows supported database must support the data collected and services provided as described in the section, *Scope of Work - Base Services*. To summarize briefly the consultant must provide an appropriate Windows supported database system and procedures that enable the District to continue to update all data, manage Deferred Maintenance, Preventative Maintenance, predict future Capital Renewal and support strategic work planning.

Photographs

Provide digital photographs for each facility and deficiency and include these in the Final Report. Exterior photographs will be used for campus identification and documentation of structural problems, major site deficiencies, or special conditions. Interior photographs will be used to document critical and unusual conditions. Photographs will be used to explain and/or justify the prioritization of corrective actions.

Documentation

The consultant shall provide written documentation of processes, inspection methods, cost data, adopted standards, Windows supported database to enable District Staff to continue to use and update the information and systems as a permanent planning tool.

1. Provide training for staff in all aspects of the process and program including updating information and generating reports based on various budget options.
2. Provide written reports as directed for documentation of progress and for final presentation.

Jurisdictional Review Meetings

The consultant shall conduct or attend meetings as directed by the District which may include:

- Potential public sessions to explain the purpose, strategy and methods for information gathering and to solicit input from review authorities and community members on standards and specific needs.
- Presentations to Board Members; orientation and final presentation.
- Progress meetings with the District Staff.

Deliverables

The following items shall be delivered as part of this project:

- Comprehensive facility assessment report and assessment reports for each facility assessed (electronic copy and four hard copies).
- 5-Year Facility Master Plan
- Functional, multi-user assessment windows supported database system. Formal, multi-media presentation of results

Safety and Security Assessment

Provide an analysis of safety and security upgrades that are necessary at school sites to be in compliance with Crime Prevention through Environmental Design (CPTED) principles.

Equipment Inventory

The consultant should provide an inventory of fixed, visibly-accessible building equipment to include the following suggested list:

Equipment List

Boilers
Condensing Units
Pumps
Variable speed drives
Building electrical service entrances, transformers, panels and switchgear
Moto control centers

Unit air conditioners (excluding window units)
Chillers
Air handling units, fan coil units and other unit ventilators
Packaged roof top units
Return air fans, roof fans, and exhaust fans (excluding small inline duct fans)
Generators
Cooling towers
Building Control Systems (Main Panel)
Energy Management Systems (Main Panel)
Fire suppression systems (wet, dry, gas and chemical)
Dry sprinklers
Building distribution panels, lighting panels, power panels
Elevator equipment, pumps, motors, controls
Fire alarm systems (Main and Auxiliary Panels)
Wet Sprinkler system
Automatic (Chemical/Gas) fire suppression
Building utility meters
Intrusion Alarms
Intercom Systems
CCTV (Close Circuit Television)
LCD Projectors

The consultant will collect the following data where applicable for each equipment component:

Equipment Data

Serial Number
Horsepower
Locations by facility, building, floor, room
Inventory tag number (durable weather resistant bar-coded tag directly attached to the component)
Manufacturer and Model
Capacities
Voltage
Date placed in service, if available
Refrigerant type, if applicable and available

The consultant shall collect data designated by the district and affix a highly durable barcode tag to each piece of equipment. Barcode tags shall be able to synchronize with district's Computerized Maintenance Management System (CMMS) or Computer-aided Facility Management (CAFM) system and consultant's software programs. If necessary, consultant shall verify and update the existing CMMS equipment inventory list. The updated, verified inventory list will be provided in a format acceptable to District's existing CMMS for uploading of data. Inventory data will be housed in consultant's assessment database for future transfer to CMMS application and for equipment capital renewal budgeting. District will have the ability to download data to an MS Excel format from the contractor database.

Space Inventory

Space to be inventoried includes total facility portfolio, subtotal by building area, and subtotal by type of space. Type of space includes:

- Instructional
- Custodial
- Administrative
- Facility support

ARTICLE 2. TERM.

This Agreement shall commence on June 20, 2019, and continue through completion of services, unless sooner terminated, as set forth in Article 10 of this Agreement, provided all services under this Agreement are performed in a manner that satisfies both the needs and reasonable expectations of the District. The determination of a satisfactory performance shall be in the sole judgment and discretion of the District in light of applicable industry standards, if applicable. The term may be extended by mutual consent of the parties on the same terms and conditions by a mutually executed addendum.

ARTICLE 3. PAYMENT.

District agrees to pay Contractor for services satisfactorily rendered pursuant to this Agreement as detailed in Exhibit B.

Payment shall be made within 30 days upon submission of periodic invoice(s) to the attention of Cathy Allen, Chief Operations Officer, Sacramento City Unified School District, 5735 47th Avenue, Sacramento, California 95824.

ARTICLE 4. EQUIPMENT AND FACILITIES.

District will provide Contractor with access to all needed records and materials during normal business hours upon reasonable notice. However, District shall not be responsible for nor will it be required to provide personnel to accomplish the duties and obligations of Contractor under this Agreement. Contractor will provide all other necessary equipment and facilities to render the services pursuant to this Agreement.

ARTICLE 5. WORKS FOR HIRE/COPYRIGHT/TRADEMARK/PATENT

The Contractor understands and agrees that all matters specifically produced under this Agreement that contain no intellectual property or other protected works owned by Contractor shall be works for hire and shall become the sole property of the District and cannot be used without the District's express written permission. The District shall have the right, title and interest in said matters, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of the District. The Contractor consents to the use of the Contractor's name in conjunction with the sale, use, performance and distribution of the matters, for any purpose in any medium.

As to those matters specifically produced under this Agreement that are composed of intellectual property or other protected works, Contractor must clearly identify to the District those protected elements included in the completed work. The remainder of the intellectual property of such completed works shall be deemed the sole property of the District. The completed works that include both elements of Contractor's protected works and the District's protected works, shall be subject to a mutual non-exclusive license agreement that permits either party to utilize the

completed work in a manner consistent with this Agreement including the sale, use, performance and distribution of the matters, for any purpose in any medium.

ARTICLE 6. INDEPENDENT CONTRACTOR.

Contractor's relationship to the District under this Agreement shall be one of an independent contractor. The Contractor and all of their employees shall not be employees or agents of the District and are not entitled to participate in any District pension plans, retirement, health and welfare programs, or any similar programs or benefits, as a result of this Agreement.

The Contractor and their employees or agents rendering services under this agreement shall not be employees of the District for federal or state tax purposes, or for any other purpose. The Contractor acknowledges and agrees that it is the sole responsibility of the Contractor to report as income its compensation from the District and to make the requisite tax filings and payments to the appropriate federal, state, and/or local tax authorities. No part of the Contractor's compensation shall be subject to withholding by the District for the payment of social security, unemployment, or disability insurance, or any other similar state or federal tax obligation.

The Contractor agrees to defend, indemnify and hold the District harmless from any and all claims, losses, liabilities, or damages arising from any contention by a third party that an employer-employee relationship exists by reason of this Agreement.

The District assumes no liability for workers' compensation or liability for loss, damage or injury to persons or property during or relating to the performance of services under this Agreement.

ARTICLE 7. FINGERPRINTING REQUIREMENTS.

Contractor agrees that any employee it provides to the District shall be subject to the fingerprinting and TB requirements set forth in the California Education Code. Pursuant to Education Code §45125.1, Contractor shall certify in writing to the District that neither the employer nor any of its employees who are required to have their fingerprints submitted to the Department of Justice (DOJ), and who may come in contact with pupils, have been convicted of a felony as defined in §45122.1.

District has determined that services performed under this Agreement will result in limited contact with pupils. Contractor is required to comply with the conditions listed in Exhibit A, Contractor's Certification of Compliance. If the Contractor is unwilling to comply with these requirements, the Contractor's employees may not enter any school site until the Contractor provides the certification of fingerprinting clearance by the DOJ for employees providing services. These requirements apply to self-employed contractors.

ARTICLE 8. MUTUAL INDEMNIFICATION.

Contractor (architect) shall indemnify, defend, and hold harmless the District, the Board of Education, each member of the Board, and their officers, agents and employees against claims arising out of, pertaining to, or relating to negligence, recklessness or willful misconduct of Contractor, its officers, employees, or consultants in performing or failing to perform the Services described above. The costs of defense of such claims shall be limited to Contractor's proportionate share of liability, in accordance with California Civil Code section 2782.8. Notwithstanding the foregoing, in the event that one or more defendants named in such a claim is unable to pay its share of defense costs due to bankruptcy or dissolution of the defendant's

business, Contractor shall meet and confer with other parties to the claim regarding unpaid defense costs.

The District shall indemnify, defend, and hold harmless Contractor, its officers, agents and employees from any and all claims, liabilities and costs arising out of, pertaining to, or relating to negligence, recklessness or willful misconduct of District, its officers, employees, or consultants providing any work to the District related to the Services.

Principles of comparative fault will be followed and each party shall bear the proportionate cost of any damage attributable to fault of that party. It is further understood and agreed that such indemnification will survive the termination of this Agreement.

ARTICLE 9. INSURANCE.

Prior to commencement of services and during the life of this Agreement, Contractor shall provide the District with a certificate of insurance reflecting its comprehensive general liability insurance coverage in a sum not less than \$1,000,000 per occurrence naming District as an additional insured. Such insurance as is afforded by this policy shall be primary, and any insurance carried by District shall be excess and noncontributory. If insurance is not kept in force during the entire term of the Agreement, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by the Contractor to the District.

ARTICLE 10. TERMINATION.

The District may terminate this Agreement without cause upon giving the Contractor thirty days written notice. Notice shall be deemed given when received by Contractor, or no later than three days after the day of mailing, whichever is sooner.

The District may terminate this Agreement with cause upon written notice of intention to terminate for cause. A Termination for Cause shall include: (a) material violation of this Agreement by the Contractor; (b) any act by the Contractor exposing the District to liability to others for personal injury or property damage; or (c) the Contractor confirms its insolvency or is adjudged a bankrupt; Contractor makes a general assignment for the benefit of creditors, or a receiver is appointed on account of the Contractor's insolvency.

Ten (10) calendar days after service of such notice, the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, or this Agreement shall cease and terminate. In the event of such termination, the District may secure the required services from another contractor. If the cost to the District exceeds the cost of providing the service pursuant to this Agreement, the excess cost shall be charged to and collected from the Contractor. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to the District. Written notice by the District shall be deemed given when received by the other party or no later than three days after the day of mailing, whichever is sooner.

ARTICLE 11. ASSIGNMENT.

This Agreement is for personal services to be performed by the Contractor. Neither this Agreement nor any duties or obligations to be performed under this Agreement shall be assigned without the prior written consent of the District, which shall not be unreasonably withheld. In the event of an assignment to which the District has consented, the assignee or his/her or its legal representative shall agree in writing with the District to personally assume, perform, and be bound by the covenants, obligations, and agreements contained in this Agreement.

ARTICLE 12. NOTICES.

Any notices, requests, demand or other communication required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if served personally on the party to whom notice is to be given, or on the third day after mailing if mailed to the party to whom notice is to be given, by first class mail, registered or certified, postage prepaid, or on the day after dispatching by Federal Express or another overnight delivery service, and properly addressed as follows:

District:	Contractor:
Sacramento City Unified School District	DLR Group, Inc.
PO Box 246870	Attn: Mark Covington
Sacramento CA 95824-6870	1050 20 th St Ste 250
Attn: Jessica Sulli, Contracts	Sacramento, CA 95811

ARTICLE 13. ENTIRE AGREEMENT.

This Agreement contains the entire agreement between the parties and supersedes all prior understanding between them with respect to the subject matter of this Agreement. There are no promises, terms, conditions or obligations, oral or written, between or among the parties relating to the subject matter of this Agreement that are not fully expressed in this Agreement. This Agreement may not be modified, changed, supplemented or terminated, nor may any obligations under this Agreement be waived, except by written instrument signed by the party to be otherwise expressly permitted in this Agreement.

ARTICLE 14. CONFLICT OF INTEREST.

The Contractor shall abide by and be subject to all applicable District policies, regulations, statutes or other laws regarding conflict of interest. Contractor shall not hire any officer or employee of the District to perform any service covered by this Agreement. If the work is to be performed in connection with a Federal contract or grant, Contractor shall not hire any employee of the United States government to perform any service covered by this Agreement.

Contractor affirms to the best of their knowledge, there exists no actual or potential conflict of interest between Contractor's family, business or financial interest and the services provided under this Agreement. In the event of a change in either private interest or services under this Agreement, any question regarding possible conflict of interest which may arise as a result of such change will be brought to the District's attention in writing.

ARTICLE 15. NONDISCRIMINATION.

It is the policy of the District that in connection with all services performed under contract, there will be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, handicap, religious creed, sex, age or marital status. Contractor agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act.

ARTICLE 16. SEVERABILITY.

Should any term or provision of this Agreement be determined to be illegal or in conflict with any law of the State of California, the validity of the remaining portions or provisions shall not be affected thereby. Each term or provision of this Agreement shall be valid and be enforced as written to the full extent permitted by law.

ARTICLE 17. RULES AND REGULATIONS.

All rules and regulations of the District's Board of Education and all federal, state and local laws, ordinance and regulations are to be strictly observed by the Contractor pursuant to this Agreement. Any rule, regulation or law required to be contained in this Agreement shall be deemed to be incorporated herein.

ARTICLE 18. APPLICABLE LAW/VENUE.

This Agreement shall be governed by and construed in accordance with the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue shall only be in the appropriate state or federal court having venue over matters arising in Sacramento County, California, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by the District.

ARTICLE 19. RATIFICATION BY BOARD OF EDUCATION.

This Agreement is not enforceable and is invalid unless and until it is approved and/or ratified by the governing board of the Sacramento City Unified School District, as evidenced by a motion of said board duly passed and adopted.

Executed at Sacramento, California, on the day and year first above written.

**SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT**

By: _____



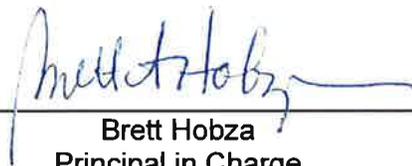
Jorge A. Aguilar
Superintendent

6/21/19

Date

DLR GROUP, INC.

By: _____



Brett Hobza
Principal in Charge

June 12, 2019

Date

EXHIBIT A

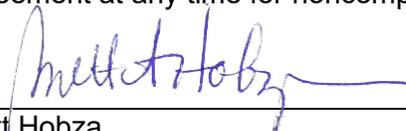
CONTRACTOR CERTIFICATION of COMPLIANCE

Fingerprinting: Education Code section 45125.1 provides that any contractor providing school site administrative or similar services to a school district must certify that employees who may come into contact with pupils have not been convicted of a serious or violent felony as defined by law. Those employees must be fingerprinted and the Department of Justice (DOJ) must report to the Contractor if they have been convicted of such felonies. No person convicted may be assigned to work under the contract. Depending on the totality of circumstances including (1) the length of time the employees will be on school grounds, (2) whether pupils will be in proximity of the site where the employees will be working and (3) whether the contractors will be working alone or with others, the District may determine that the employees will have only limited contact with pupils and neither fingerprinting nor certification is required.

The District has determined that section 45125.1 is applicable to this Agreement, and that the employees assigned to work at a school site under this Agreement will have only limited contact with pupils, provided the following conditions are met at all times:

1. Employees shall not come into contact with pupils or work in the proximity of pupils at any time except under the direct supervision of school district employees.
2. Employees shall use only restroom facilities reserved for District employees and shall not use student restrooms at any time.
3. Contractor will inform all employees who perform work at any school or District site of these conditions and require its employees, as a condition of employment, to adhere to them.
4. Contractor will immediately report to District any apparent violation of these conditions.
5. Contractor shall assume responsibility for enforcement of these conditions at all times during the term of this Agreement.

If, for any reason, the Contractor cannot adhere to the conditions stated above, the Contractor shall immediately so inform the District and shall assign only employees who have been fingerprinted and cleared for employment by the Department of Justice. In that case, the Contractor shall provide to the District the names of all employees assigned to perform work under this Agreement. Compliance with these conditions, or with the fingerprinting requirements, is a condition of this Agreement, and the District reserves the right to suspend or terminate the Agreement at any time for noncompliance.



Brett Hobza
Principal in Charge

June 12, 2019

Date

EXHIBIT B

Fee Proposal

Services		
1	5 year FMP	\$ 280,800
2	Facilities Condition Assessment (includes data collection for Ed Spec Assessment, Technology, safety/security, and space inventory)	\$ 543,640
3	Educational Specifications Assessment	\$ 46,800
4	Zero Net Energy Assessment	\$ 219,365 *
5	Educational Specifications and Standards	\$ 105,300
6	Technology Readiness Assessment (developed from data collected during Facility Condition Assessment)	\$ 140,400
7	Demographic Cap and Utilization Analysis	\$ 46,800
8	Stakeholder engagement	\$ 56,160
9	Database and technology (developed from data collected during Facility Condition Assessment)	\$ 46,800
10	Safety and Security Assessment (developed from data collected during Facility Condition Assessment)	\$ 56,160
11	Equipment Inventory	\$ 190,763
12	Space Inventory (developed from data collected during Facility Condition Assessment)	\$ 29,250
Total Fee this proposal		\$ 1,742,296
Reimbursable expenses (2% of total fee, plus estimated direct consulting expenses)		\$ 134,846

* Once this District-wide data is collected, DLR Group will provide a ZNE Assessment for District-identified sites only. For estimating purposes in this proposal, these numbers would be roughly \$5,000 for an elementary school, \$7,500 for a middle school, or \$15,000 for a high school, all negotiable.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
MASTER CONTRACT
GENERAL AGREEMENT FOR NONSECTARIAN,
NONPUBLIC SCHOOL/AGENCY SERVICES
2020-2021**

AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS

1. MASTER CONTRACT

This Master Contract is entered into on March 18, 2021, between the Sacramento City Unified School District (hereinafter referred to as the local educational agency “LEA” or “District”) and Capital Kids Occupational Therapy, Inc. (nonpublic, nonsectarian school or agency, hereinafter referred to as “CONTRACTOR”) for the purpose of providing special education and/or related services to LEA students with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 *et seq.* and Title 5 of the California Code of Regulations section 3000 *et seq.*, AB490 (Chapter 862, Statutes of 2003) and AB1858 (Chapter 914, Statutes of 2004). It is understood that this Master Contract does not commit LEA to pay for special education and/or related services provided to any LEA student, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR.

Upon acceptance of a student, LEA shall submit to CONTRACTOR an Individual Services Agreement (hereinafter referred to as “ISA”), and a Nonpublic Services Student Enrollment form. CONTRACTOR shall work with LEA to complete and return these forms to LEA prior to initiating any services for any student.

Unless otherwise agreed in writing, the ISA and the Nonpublic Services Student Enrollment form shall acknowledge CONTRACTOR’S obligation to provide all services specified in the student’s Individualized Education Plan (hereinafter referred to as “IEP”). The ISA shall be executed within ninety (90) days of an LEA student’s enrollment. LEA and CONTRACTOR shall enter into an ISA for each LEA student served by CONTRACTOR. As available and appropriate, LEA shall make available access to any electronic IEP system and/or electronic database for ISA development, including invoicing.

Unless placement is made pursuant to an Office of Administrative Hearings (hereinafter referred to as “OAH”) order, a lawfully executed agreement between LEA and parent, or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with nonpublic school placement until the date on which an IEP team meeting is convened, the IEP team determines that a nonpublic school placement is appropriate, and the IEP is signed by an LEA student’s parent.

2. CERTIFICATION AND LICENSES

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as “CDE”) as a nonpublic, nonsectarian school/agency. All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification or licensure specified by CDE Certification and as defined in California Education Code section 56366 *et seq.* and within the professional scope of practice of each provider’s license, certification and/or credential. A current copy of CONTRACTOR’S nonpublic school/agency certification or a waiver of such certification issued by the CDE pursuant to California Education Code section 56366.2 must be provided to LEA on or before the date this Master Contract is executed by CONTRACTOR. This Master Contract shall be null and void if such certification or waiver is expired, revoked, rescinded, or otherwise nullified during the effective period of this Master Contract. Total student enrollment shall be limited to capacity as stated on the applicable CDE certification and in Paragraph 24 of the Master Contract.

In addition to meeting the certification requirements of the state of California, a CONTRACTOR that operates a program outside of this state shall be certified and all staff providing services to pupils shall be certified and/or licensed by that state to provide special education and related services and designated instruction and related services to pupils under the Federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 *et seq.*).

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall be licensed by the state, or other public agency having delegated authority by contract with the state to license, to provide nonmedical care to children, including, but not limited to, individuals with exceptional needs. The LCI must also comply with all licensing requirements relevant to the protection of the child, and have a special permit, if necessary, to meet the needs of each child so placed. If the CONTRACTOR operates a program outside of this state, CONTRACTOR must obtain all required licenses from the appropriate licensing agency in both California and in the state where the LCI is located.

With respect to CONTRACTOR'S certification, failure to notify LEA and CDE in writing of any changes in: (1) credentialed/licensed staff; (2) ownership; (3) management and/or control of the agency; (4) major modification or relocation of facilities; or (5) significant modification of the program may result in the suspension or revocation of CDE certification and shall also be good cause for the suspension or termination of this Master Contract by LEA. Any suspension or revocation of CDE certification shall also be good cause for the immediate suspension or termination of this Master Contract by LEA, at LEA's discretion.

3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS

During the term of this Master Contract, unless otherwise agreed, CONTRACTOR shall comply with all applicable Federal, state, and local statutes, laws, ordinances, rules, policies, and regulations. CONTRACTOR shall also comply with all applicable LEA policies and procedures unless CONTRACTOR and LEA specifically agree, in writing, that, taking into consideration all of the surrounding facts and circumstances, a policy or policies, or a portion of a policy, does/do not reasonably apply to CONTRACTOR. CONTRACTOR hereby acknowledges and agrees that it accepts all risks and responsibilities for its failure to comply with LEA policies and shall indemnify LEA under the provisions of Paragraph 16 of this Agreement for all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of CONTRACTOR'S failure to comply with applicable LEA policies (e.g., those policies relating to the provision of special education and/or related services, facilities for individuals with exceptional needs, LEA student enrollment and transfer, LEA student inactive status, corporal punishment, student discipline, and positive behavior interventions).

CONTRACTOR acknowledges and understands that LEA may report to the CDE any violations of the provisions of this Master Contract, and that this may result in the suspension and/or revocation of CDE nonpublic school/agency certification pursuant to California Education Code section 56366.4(a).

4. TERM OF MASTER CONTRACT

The term of this Master Contract shall be from July 1, 2020 to June 30, 2021 unless otherwise stated. (Cal. Code Regs., tit. 5, § 3062(a).) Neither the CONTRACTOR nor LEA is required to renew this Master Contract in subsequent contract years. However, the parties acknowledge that any subsequent Master Contract is to be re-negotiated prior to June 30, 2020. (Cal. Code Regs., tit. 5, § 3062(d).) No Master Contract will be offered unless and until all of the contracting requirements have been satisfied. The offer of a Master Contract to a CONTRACTOR is at the sole discretion of LEA.

The provisions of this Master Contract apply to CONTRACTOR and any of its employees or independent contractors. Notice of any change in CONTRACTOR'S ownership or authorized representative shall be provided in writing to LEA within thirty (30) calendar days of change of ownership or change of authorized representative.

5. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPIRATION OR TERMINATION

This Master Contract includes LEA Procedures and Individual Services Agreement requirements which are incorporated herein by this reference. This Master Contract supersedes any prior or contemporaneous written or oral understanding or agreement. This Master Contract may be amended only by written amendment executed by both parties. Notwithstanding the foregoing, LEA may modify LEA Procedures from time to time without the consent of CONTRACTOR.

CONTRACTOR shall provide LEA with all information as requested in writing to secure a Master Contract or a renewal.

At a minimum, such information shall include copies of teacher credentials and clearance, insurance documentation, and CDE certification. LEA may require additional information as applicable. If the application packet is not completed and returned to LEA, no Master Contract will be issued. If CONTRACTOR does not return the Master Contract to LEA duly signed by an authorized representative within ninety (90) calendar days of issuance by LEA, the new contract rates will not take effect until the newly executed Master Contract is received by LEA and will not be retroactive to the first day of the new Master Contract's effective date. If CONTRACTOR fails to execute the new Master Contract within such ninety day period, all payments shall cease until such time as the new Master Contract for the current school year is signed and returned to LEA by CONTRACTOR. (Ed. Code §§ 56366(c)(1)-(2).) In the event that this Master Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed Master Contract between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized LEA students at the discretion of LEA.

6. INDIVIDUAL SERVICES AGREEMENT

This Master Contract shall include an Individual Services Agreement ("ISA") developed for each LEA student for whom CONTRACTOR is to provide special education and/or related services. An ISA shall only be issued for LEA students enrolled with the approval of LEA pursuant to California Education Code section 56366(a)(2)(A). An ISA may be effective for more than one contract year provided that there is a concurrent Master Contract in effect. In the event that this Master Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed ISAs between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized LEA students.

Any and all changes to an LEA student's educational placement/program provided under this Master Contract and/or an ISA shall be made solely on the basis of a revision to the LEA student's IEP. At any time during the term of this Master Contract, an LEA student's parent, CONTRACTOR, or LEA may request a review of an LEA student's IEP subject to all procedural safeguards required by law.

Unless otherwise provided in this Master Contract, the CONTRACTOR shall provide all services specified in the IEP unless the CONTRACTOR and LEA agree otherwise in the ISA. (Ed. Code § 56366(a)(5); Cal. Code Regs., tit. 5, § 3062(e).) In the event the CONTRACTOR is unable to provide a specific service at any time during the life of the ISA, the CONTRACTOR shall notify LEA in writing within five (5) business days of the last date a service was provided. CONTRACTOR shall provide any and all subsequent compensatory service hours awarded to an LEA student as a result of lack of provision of services while the student was served by the nonpublic school or agency.

If a parent or LEA contests the termination of an ISA by initiating a due process proceeding with the OAH, CONTRACTOR shall abide by the "stay-put" requirements of state and Federal law unless the parent and LEA voluntarily agree otherwise, or an interim alternative educational setting is deemed lawful and appropriate by OAH consistent with applicable state and federal law, including Title 20 U.S.C. Section

1415(k)(3)(B)(ii)(II). CONTRACTOR shall adhere to all LEA requirements concerning changes in placement.

Disagreements between LEA and CONTRACTOR concerning the formulation of an ISA or the Master Contract may be appealed to the County Superintendent of Schools of the County where LEA is located, or the State Superintendent of Public Instruction pursuant to the provisions of California Education Code section 56366(c)(2).

7. DEFINITIONS

The following definitions shall apply for purposes of this contract:

- a. The term “CONTRACTOR” means a nonpublic, nonsectarian school/agency certified by the California Department of Education and its officers, agents, and employees.
- b. The term “authorized LEA representative” means a LEA administrator designated to be responsible for nonpublic school/agencies. It is understood that a representative of the Special Education Local Plan Area (“SELPA”) of which LEA is a member is an authorized LEA representative in collaboration with LEA. LEA maintains sole responsibility for the Master Contract, unless otherwise specified in the Master Contract.
- c. The term “credential” means a valid credential, life diploma, permit, or document in special education or Pupil Personnel Services issued by, or under the jurisdiction of, the California State Board of Education if issued prior to 1970 or the California Commission on Teacher Credentialing, which entitles the holder thereof to perform services for which certification qualifications are required as defined in Title 5 of the California Code of Regulations section 3001(g).
- d. In accordance with Title 5 of the California Code of Regulations section 3001(r), the term "qualified" means that a person holds a certificate, permit, or other document equivalent to that which staff in a public school are required to hold to provide special education and designated instruction and services and has met Federal and state certification, licensing, registration, or other comparable requirements which apply to the area in which he or she is providing special education or related services, including but not limited to the requirements set forth in Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, California Code of Regulations, title 5, sections 3064 and 3065 and California Education Code section 56366.1(n)(1)), or, in the absence of such requirements, the state-education-agency–approved or recognized requirements, and adheres to the standards of professional practice established in Federal and state law or regulation, including the standards contained in the California Business and Professions Code and the scope of practice as defined by the licensing or credentialing body.

Nothing in this definition shall be construed as restricting the activities or services of a graduate needing direct hours leading to licensure, or of a student teacher or intern leading to a graduate degree at an accredited or approved college or university, as authorized by state laws or regulations. (Cal. Code Regs., tit. 5, § 3001(r).)

- e. The term “license” means a valid non-expired document issued by a licensing agency within the Department of Consumer Affairs or other state licensing office authorized to grant licenses and authorizing the bearer of the document to provide certain professional services or refer to themselves using a specified professional title. This includes, but is not limited to mental health and board and care services at a residential placement. If a license is not available through an appropriate state licensing agency, a certificate of registration with the appropriate professional organization at the national or state level which has standards established for the certificate that are equivalent to a

license shall be deemed to be a license as defined in Title 5 of the California Code of Regulations section 3001(1).

- f. “Parent” means:
- i. a biological or adoptive parent, unless the biological or adoptive parent does not have legal authority to make educational decisions for the child;
 - ii. a guardian generally authorized to act as the child’s parent or authorized to make educational decisions for the child;
 - iii. an individual acting in the place of a biological or adoptive parent, including a grandparent, stepparent, or other relative with whom the child lives, or an individual who is legally responsible for the child’s welfare;
 - iv. a surrogate parent; or
 - v. a foster parent if the authority of the biological or adoptive parent to make educational decisions on the child’s behalf has been specifically limited by court order in accordance with Title 34 of the Code of Federal Regulations sections 300.30(a)(2) or (b)(2).

Parent does not include the state or any political subdivision of government or the nonpublic school or agency under contract with LEA for the provision of special education or designated instruction and services for a child. (Ed. Code § 56028.)

- g. The term “days” means calendar days unless otherwise specified.
- h. The phrase “billable day” means a school day in which instructional minutes meet or exceed those in comparable LEA programs.
- i. The phrase “billable day of attendance” means a school day as defined in California Education Code section 46307, in which an LEA student is in attendance and in which instructional minutes meet or exceed those in comparable LEA programs unless otherwise stipulated in an IEP or ISA.
- j. It is understood that the term “Master Contract” also means “Agreement” and may be referred to as such in this document.

ADMINISTRATION OF CONTRACT

8. NOTICES

All notices provided for by this Master Contract shall be in writing. Notices shall be mailed or delivered by hand and shall be effective as of the date of receipt by addressee.

All notices mailed to LEA shall be addressed to the person and address as indicated on the signature page of the Master Contract. Notices to CONTRACTOR shall be addressed as indicated on signature page of this Master Contract.

9. MAINTENANCE OF RECORDS

All records shall be maintained by CONTRACTOR as required by state and Federal laws and regulations. Notwithstanding the foregoing sentence, CONTRACTOR shall maintain all records for at least five (5) years after the termination of this Master Contract. For purposes of this Master Contract, “records” shall include, but not be limited to pupil records as defined by California Education Code section 49061(b) including

electronically stored information; cost data records as set forth in Title 5 of the California Code of Regulations section 3061; registers and roll books of teachers and/or daily service providers; chart notes, Medi-Cal logs, daily service logs and notes and other documents used to record the provision of related services (including supervision); daily service logs and notes used to record the provision of services provided by instructional assistants, behavior intervention aides, bus aides and supervisors; current transcripts, grade or progress reports, behavioral data, IEP/IFSPs, signature pages, and reports; absence verification records (parent/doctor notes, telephone logs, and related documents); bus rosters; staff lists specifying credentials held; business licenses held; documents evidencing other staff qualifications including social security numbers, dates of hire, and dates of termination; records of employee training and certification, staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related services subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state nonpublic school and/or agency certifications; by-laws; lists of current board of directors/trustees, if incorporated; all budgetary information, including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited, statements of income and expenses; general journals; cash receipts and disbursement books, general ledgers and supporting documents and other documents evidencing financial expenditures; Federal/state payroll quarterly reports (Form 941/DE3DP); and bank statements and canceled checks or facsimile thereof.

CONTRACTOR shall maintain LEA student records in a secure location to ensure confidentiality and prevent unauthorized access. CONTRACTOR shall maintain a current list of the names and positions of CONTRACTOR'S employees who have access to confidential records. CONTRACTOR shall maintain an access log for each LEA student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate interests therefore. Such log shall be maintained as required by California Education Code section 49064 and include the name, title, agency/organization affiliation, and date/time of access for each individual requesting or receiving information from an LEA student's record. Such log needs not to record access to an LEA student's records by: (a) an LEA student's parent; (b) an individual to whom written consent has been executed by an LEA student's parent; or (c) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record. CONTRACTOR/LEA shall maintain copies of any written parental concerns granting access to student records. For purposes of this paragraph, "employees of LEA or CONTRACTOR" do not include subcontractors. CONTRACTOR shall grant parents access to student records and comply with parents' requests for copies of student records, as required by state and Federal laws and regulations. LEA shall have access to and receive copies of any and all documents required to be maintained by CONTRACTOR within five (5) business days of a request. CONTRACTOR agrees, in the event of school or agency closure, to forward all records within ten (10) business days to LEA.

10. SEVERABILITY CLAUSE

If any provision of this Master Contract is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the entire Master Contract shall be severable and remain in effect.

11. SUCCESSORS IN INTEREST

This contract binds CONTRACTOR'S successors and assignees. CONTRACTOR shall notify LEA, in writing, of any change of ownership or corporate control within ten (10) business days of such change.

12. VENUE AND GOVERNING LAW

The laws of the State of California shall govern the terms and conditions of this Master Contract with venue in the County where LEA is located.

13. MODIFICATIONS AND AMENDMENTS REQUIRED TO CONFORM TO LEGAL AND ADMINISTRATIVE GUIDELINES

This Master Contract may be modified or amended by LEA to conform to administrative and statutory guidelines issued by any state, Federal or local governmental agency. LEA shall provide CONTRACTOR thirty (30) days' notice of any such changes or modifications made to conform to administrative or statutory guidelines and a copy of the statute or regulation upon which the modification or changes are based.

14. TERMINATION

This Master Contract or an Individual Services Agreement may be terminated for cause. Cause shall include but not be limited to non-maintenance of current nonpublic school certification, failure of either LEA or the CONTRACTOR to maintain the standards required under the Master Contract and/or Individual Services Agreement, or other material breach of this Master Contract by CONTRACTOR or LEA. For purposes of Non Public School placement, the cause shall not be the availability of a public class initiated during the period of the Master Contract unless the parent agrees to the transfer of the student to a public school program at an IEP team meeting. To terminate the Master Contract, either party shall give twenty (20) days prior written notice to the other party (Ed. Code § 56366(a)(4)). Notwithstanding the foregoing, this Master Contract may be terminated immediately, without twenty days prior notice and at the LEA's discretion, if LEA determines that there are significant health or safety concerns or there has been a suspension or revocation of CONTRACTOR's certification. If this Master Contract is terminated with twenty days' notice, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Master Contract on the date of termination. If the Master Contract is terminated immediately, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Master Contract within five (5) business days. ISAs are void upon termination of this Master Contract, except as provided in Paragraphs 5 or 6. CONTRACTOR or LEA may terminate an ISA for cause, without terminating the Master Contract in its entirety. To terminate the ISA, either party shall also give twenty (20) days prior written notice to the other.

15. INSURANCE

CONTRACTOR shall, at his, her, or its sole cost and expense, maintain in full force and effect, during the term of this Agreement, the following insurance coverage from a California licensed and/or admitted insurer with an A minus (A-), VII, or better rating from A.M. Best, sufficient to cover any claims, damages, liabilities, costs and expenses (including counsel fees) arising out of or in connection with CONTRACTOR's fulfillment of any of its obligations under this Agreement or either party's use of the work or any component or part thereof:

PART I – INSURANCE REQUIREMENTS FOR NONPUBLIC SCHOOLS AND AGENCIES

- A. **Commercial General Liability Insurance**, including both bodily injury and property damage, with limits as follows:

- \$2,000,000 per occurrence
- \$ 500,000 fire damage
- \$ 5,000 medical expenses
- \$1,000,000 personal & adv. injury
- \$3,000,000 general aggregate
- \$2,000,000 products/completed operations aggregate

The policy may not contain an exclusion for coverage of claims arising from claims for sexual molestation or abuse. In the event that CONTRACTOR's policy should have an exclusion for sexual

molestation or abuse claims, then CONTRACTOR shall be required to procure a supplemental policy providing such coverage.

- B. **Commercial Auto Liability Insurance** for all owned, non-owned or hired automobiles with a \$1 million combined single limit. If no owned automobiles, then only hired and non-owned is required.

If CONTRACTOR uses a vehicle to travel to/from school sites, between schools and/or to/from students' homes or other locations as approved service locations by the LEA, CONTRACTOR must comply with State of California auto insurance requirements.

- C. **Workers' Compensation and Employers Liability Insurance** in accordance with provisions of California Labor Code sections 3200 et seq., adequate to protect CONTRACTOR from claims that may arise from its operations pursuant to the California Workers' Compensation Insurance and Safety Act and in accordance with applicable state and Federal laws.

Part A – Statutory Limits

Part B – \$1,000,000/\$1,000,000/\$1,000,000 Employers Liability

- D. **Errors & Omissions (E & O)/Malpractice (Professional Liability) Insurance**, including sexual molestation and abuse coverage, unless that coverage is afforded elsewhere in the Commercial General Liability policy by endorsement or separate policy, with the following limits:

\$1,000,000 per occurrence

\$2,000,000 general aggregate

- E. CONTRACTOR, upon execution of this Master Contract and periodically thereafter upon request, shall furnish the LEA with certificates of insurance evidencing such coverage. The certificate of insurance shall include a ten (10) day non-renewal notice provision. The Commercial General Liability and Automobile Liability policy shall name the LEA and the Board of Education as named additional insureds and shall be endorsed on all policies. Certificate of Insurance, additional insured endorsement and declaration of insurance coverages shall be provided to LEA. All premiums on all insurance policies shall be paid by CONTRACTOR and shall be deemed included in CONTRACTOR's obligations under this contract at no additional charge.
- F. Any deductibles or self-insured retentions above \$100,000 must be disclosed to and approved by the LEA. At its option, LEA may require the CONTRACTOR, at the CONTRACTOR's sole cost, to: (a) cause its insurer to reduce to levels specified by the LEA or eliminate such deductibles or self-insured retentions with respect to the LEA, its officials and employees, or (b) procure a bond guaranteeing payment of losses and related investigation.
- G. For any claims related to the services contracted for under this Agreement, the CONTRACTOR's insurance coverage shall be primary insurance with respect to the LEA, its subsidiaries, officials and employees. Any insurance or self-insurance maintained by the LEA, its subsidiaries, officials and employees shall be excess of the CONTRACTOR's insurance and shall not contribute with it.
- H. All Certificates of Insurance may reference the contract number, name of the school or agency submitting the certificate, and the location of the school or agency submitting the certificate on the certificate.

PART II – INSURANCE REQUIREMENTS FOR NONPUBLIC SCHOOLS AFFILIATED WITH A RESIDENTIAL TREATMENT FACILITY (“RTC”)

When CONTRACTOR is a nonpublic school affiliated with a residential treatment center (“NPS/RTC”), the following insurance policies are required:

- A. **Commercial General Liability Insurance** including both bodily injury and property damage, with limits of at least \$3,000,000 per Occurrence and \$6,000,000 in General Aggregate. The policy shall be endorsed to name the LEA and the Board of Education as named additional insureds and shall provide specifically that any insurance carried by the LEA which may be applicable to any claims or loss shall be deemed excess and the RTC’s insurance primary despite any conflicting provisions in the RTC’s policy. Coverage shall be maintained with no self-insured retention above \$100,000 without the prior written approval of the LEA.
- B. **Workers' Compensation Insurance** in accordance with provisions of the California Labor Code adequate to protect the RTC from claims that may arise from its operations pursuant to the Workers' Compensation Act (Statutory Coverage). The Workers' Compensation Insurance coverage must also include Employers Liability coverage with limits of \$1,000,000/\$1,000,000/\$1,000,000.
- C. **Commercial Auto Liability** coverage with limits of \$1,000,000 Combined Single Limit per Occurrence if the RTC does not operate a student bus service. If the RTC provides student bus services, the required coverage limit is \$5,000,000 Combined Single Limit per Occurrence.
- D. **Fidelity Bond or Crime** coverage shall be maintained by the RTC to cover all employees who process or otherwise have responsibility for RTC funds, supplies, equipment or other assets. Minimum amount of coverage shall be \$250,000 per occurrence, with no self-insured retention.
- E. **Professional Liability/Errors & Omissions/Malpractice** coverage with minimum limits of \$3,000,000 per occurrence and \$6,000,000 general aggregate.
- F. **Sexual Molestation and Abuse** coverage, unless that coverage is afforded elsewhere in the Commercial General Liability or Professional liability policy by endorsement, with minimum limits of \$3,000,000 per occurrence and \$6,000,000 general aggregate.

If LEA or CONTRACTOR determines that a change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations.

16. INDEMNIFICATION AND HOLD HARMLESS

To the fullest extent allowed by law, CONTRACTOR shall indemnify and hold LEA and its Board Members, administrators, employees, agents, attorneys, volunteers, and subcontractors (“LEA Indemnities”) harmless against all liability, loss, damage and expense (including reasonable attorneys’ fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by negligence, intentional act, or willful act or omission of CONTRACTOR, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding LEA and LEA Indemnities). The duty and obligation to defend shall arise immediately upon tender of a claim or lawsuit to the CONTRACTOR. The LEA shall have the right, in its sole discretion, to select counsel of its choice to provide the defense at the sole cost of the CONTRACTOR or the applicable insurance carrier.

To the fullest extent allowed by law, LEA shall indemnify and hold CONTRACTOR and its Board Members, administrators, employees, agents, attorneys, and subcontractors (“CONTRACTOR Indemnities”) harmless

against all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of this Master Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by the negligent or willful act or omission of LEA, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding CONTRACTOR and/or any CONTRACTOR Indemnities).

LEA represents that it is self-insured in compliance with the laws of the state of California, that the self-insurance covers district employees acting within the course and scope of their respective duties and that its self-insurance covers LEA's indemnification obligations under this Master Contract.

17. INDEPENDENT CONTRACTOR

Nothing herein contained shall be construed to imply a joint venture, partnership or principal-agent relationship between LEA and CONTRACTOR. CONTRACTOR shall provide all services under this Agreement as an independent contractor, and neither party shall have the authority to bind or make any commitment on behalf of the other. Nothing contained in this Agreement shall be deemed to create any association, partnership, joint venture or relationship of principal and agent, master and servant, or employer and employee between the Parties or any affiliates of the Parties, or between LEA and any individual assigned by CONTRACTOR to perform any services for LEA.

If LEA is held to be a partner, joint venturer, co-principal, employer or co-employer of CONTRACTOR, CONTRACTOR shall indemnify and hold harmless LEA from and against any and all claims for loss, liability, or damages arising from that holding, as well as any expenses, costs, taxes, penalties and interest charges incurred by LEA as a result of that holding.

18. SUBCONTRACTING

CONTRACTOR shall not enter into any subcontracting relationship without first obtaining final written approval of LEA. Should CONTRACTOR wish to subcontract for special education and/or related services pursuant to this Master Contract, it must provide written notification to LEA before any subcontracting arrangement is made. In the event LEA determines that it can provide the subcontracted service(s) at a lower rate, LEA may elect to provide such service(s). If LEA elects to provide such service(s), LEA shall provide written notification to CONTRACTOR within five (5) days of receipt of CONTRACTOR'S original request and CONTRACTOR shall not subcontract for said services.

Should LEA approve in concept of CONTRACTOR subcontracting for services, CONTRACTOR shall submit the proposed subcontract to LEA for approval. CONTRACTOR shall incorporate all of the provisions of this Master Contract in all subcontracts to the fullest extent possible. Furthermore, when developing subcontracts for the provision of special education and/or related services (including but not limited to, transportation) for any student, CONTRACTOR shall cause each subcontractor to procure and maintain indemnification and insurance requirements which comply with the provisions of Paragraphs 15 and 16 of this Master Contract, for the duration of the term of each subcontract. If a proposed subcontract is approved by LEA, each subcontractor must furnish LEA with original endorsements and certificates of insurance effecting coverage required by Paragraph 15 of this Master Contract. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Unless otherwise agreed to by LEA, the endorsements are to be on forms provided by the LEA. All endorsements are to be received and approved by LEA before the subcontractor's work commences. The Commercial General Liability and Automobile Liability policies shall name the LEA/SELPA and the LEA Board of Education as additional insureds.

As an alternative to the LEA's forms, a subcontractor's insurer may provide, with prior LEA approval, complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by this Master Contract. All Certificates of Insurance must reference the LEA contract number, name of the school or agency submitting the certificate, designation of NPS or NPA, and the location of the

school or agency submitting the certificate. In addition, all subcontractors must meet the requirements as contained in Paragraph 45 (Clearance Requirements) and Paragraph 46 (Staff Qualifications) of this Master Contract. No subcontract shall be considered final without LEA approval.

19. CONFLICTS OF INTEREST

CONTRACTOR shall provide to LEA upon request a copy of its current bylaws and a current list of its Board of Directors (or Trustees), if it is incorporated. CONTRACTOR and any member of its Board of Directors (or Trustees) shall avoid and disclose any relationship with LEA that constitutes or may constitute a conflict of interest pursuant to California Education Code section 56042 including, but not limited to, employment with LEA, provision of private party assessments and/or reports, and attendance at IEP team meetings acting as a student's advocate. Pursuant to California Education Code section 56042, an attorney or advocate for a parent of an individual with exceptional needs shall not recommend placement at CONTRACTOR'S facility if the attorney or advocate is employed or contracted by the CONTRACTOR, or will receive a benefit from the CONTRACTOR, or otherwise has a conflict of interest.

Unless CONTRACTOR and LEA otherwise agree in writing, LEA shall neither execute an ISA with CONTRACTOR nor amend an existing ISA for an LEA student when a recommendation for special education and/or related services is based in whole or in part on assessment(s) or reports provided by CONTRACTOR to an LEA student without prior written authorization by LEA. This paragraph shall apply to CONTRACTOR regardless of when an assessment is performed or a report is prepared (i.e. before or after an LEA student is enrolled in CONTRACTOR'S school/agency) or whether an assessment of an LEA student is performed or a report is prepared in the normal course of the services provided to an LEA student by CONTRACTOR. To avoid a conflict of interest, and in order to ensure the appropriateness of an Independent Educational Evaluation (hereinafter referred to as "IEE") and its recommendations, LEA may, in its discretion, not fund an IEE by an evaluator who provides ongoing service(s) or is sought to provide service(s) to the student for whom the IEE is requested. Likewise, LEA may, in its discretion, not fund services through the evaluator whose IEE LEA agrees to fund. When no other appropriate assessor is available, LEA may request and if CONTRACTOR agrees, the CONTRACTOR may provide an IEE.

CONTRACTOR shall not admit a student living within the jurisdictional boundaries of LEA on a private pay or tuition free "scholarship" basis and concurrently or subsequently advise/request parent(s) to pursue funding for the admitted school year from LEA through due process proceedings. Such action shall constitute sufficient good cause for termination of this Master Contract.

20. NON-DISCRIMINATION

CONTRACTOR shall not, in employment or operation of its programs, unlawfully discriminate on the basis of gender, nationality, national origin, ancestry, race, color, ethnicity, ethnic group affiliation, religion, age, marital status, pregnancy or parental status, sex, sexual orientation, gender, gender identity, gender expression, physical or mental disability, genetic information, medical condition, military or veteran status, or any other classification protected by Federal or state law, or the perception of one of more of such characteristics or association with a person or group with one or more of these actual or perceived characteristics. (Gov. Code § 12940 *et seq.*)

EDUCATIONAL PROGRAM

21. FREE AND APPROPRIATE PUBLIC EDUCATION ("FAPE")

LEA shall provide CONTRACTOR with a copy of the IEP including the Individualized Transition Plan (hereinafter referred to as "ITP") of each LEA student served by CONTRACTOR. CONTRACTOR shall provide to each LEA student special education and/or related services (including transition services) within the nonpublic school or nonpublic agency consistent with an LEA student's IEP and as specified in the ISA.

If CONTRACTOR is a nonpublic school, CONTRACTOR shall not accept an LEA student if it cannot provide or ensure the provision of the services outlined in the student's IEP. If an LEA student's services are provided by a third party (i.e. a related services provider) CONTRACTOR shall notify LEA, in writing, if the provision of services ceases.

Unless otherwise agreed to between CONTRACTOR and LEA, CONTRACTOR shall be responsible for the provision of all appropriate supplies, equipment, and/or facilities for LEA students, as specified in an LEA student's IEP and ISA. CONTRACTOR shall make no charge of any kind to parents for special education and/or related services as specified in an LEA student's IEP and ISA (including, but not limited to, screenings, assessments, or interviews that occur prior to or as a condition of the LEA student's enrollment under the terms of this Master Contract). LEA shall provide low incidence equipment for eligible students with low incidence disabilities when specified in an LEA student's IEP and ISA. Such equipment remains the property of the SELPA/LEA and shall be returned to the SELPA/LEA when the IEP team determines the equipment is no longer needed or when the student is no longer enrolled in the nonpublic school. CONTRACTOR shall ensure that facilities are adequate to provide all LEA students with an environment which meets all pertinent health and safety regulations. CONTRACTOR may charge an LEA student's parent(s) for services and/or activities not necessary for the LEA student to receive a free appropriate public education after: (a) written notification to an LEA student's parent(s) of the cost and voluntary nature of the services and/or activities; and (b) receipt by LEA of the written notification and a written acknowledgment signed by an LEA student's parent(s) of the cost and voluntary nature of the services and/or activities. CONTRACTOR shall adhere to all LEA requirements concerning parent acknowledgment of financial responsibility.

Voluntary services and/or activities not necessary for an LEA student to receive a free appropriate public education shall not interfere with the LEA student's receipt of special education and/or related services as specified in the LEA student's IEP and ISA unless LEA and CONTRACTOR agree otherwise in writing.

22. GENERAL PROGRAM OF INSTRUCTION

All nonpublic school and nonpublic agency services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code section 56366 *et seq.* and shall ensure that facilities are adequate to provide LEA students with an environment which meets all pertinent health and safety regulations.

When CONTRACTOR is a nonpublic school, CONTRACTOR'S general program of instruction shall: (a) utilize evidence-based practices and predictors and be consistent with LEA's standards regarding the particular course of study and curriculum; (b) include curriculum that addresses mathematics, literacy and the use of educational, assistive technology and transition services; (c) be consistent with CDE's standards regarding the particular course of study and curriculum; (d) provide the services as specified in an LEA student's IEP and ISA. LEA students shall have access to: (a) State Board of Education ("SBE") - adopted Common Core State Standards ("CCSS") for curriculum and the same instructional materials for kindergarten and grades 1 to 8, inclusive; and provide standards-aligned core curriculum and instructional materials for grades 9 to 12, inclusive, used by a local education agency ("LEA"), that contracts with the nonpublic school; (b) college preparation courses; (c) extracurricular activities such as art, sports, music and academic clubs; (d) career preparation and vocational training, consistent with transition plans pursuant to state and Federal law and; (e) supplemental assistance, including individual academic tutoring, psychological counseling, and career and college counseling. When appropriate, CONTRACTOR shall utilize the designated curriculum guidelines for students with moderate to severe disabilities who participate in the State's alternative assessment. These students shall have access to the core content, activities, and instructional materials delineated within these curriculum guidelines. CONTRACTOR'S general program of instruction shall be described in writing and a copy provided to LEA prior to the effective date of this Master Contract.

When CONTRACTOR serves LEA students in grades nine through twelve inclusive, LEA shall provide to CONTRACTOR a specific list of the course requirements to be satisfied by the CONTRACTOR leading toward graduation or completion of LEA's diploma requirements. CONTRACTOR shall not award a high school diploma to LEA students who have not successfully completed all of LEA's graduation requirements.

When CONTRACTOR is a nonpublic agency and/or related services provider, CONTRACTOR'S general program of instruction and/or services shall utilize evidence-based practices and predictors and be consistent with LEA and CDE guidelines/certifications and any state licensing requirements and shall be provided as specified in an LEA student's IEP and ISA. The nonpublic agency providing Behavior Intervention Services shall develop a written plan that specifies the nature of their nonpublic agency service for each student within thirty (30) days of enrollment and shall be provided in writing to LEA. School-based services may not be unilaterally converted by CONTRACTOR to a substitute program or provided at a location not specifically authorized by the IEP team. Except for services provided by a contractor that is a licensed children's institution ("LCI"), all services not provided in the school setting require the presence of a parent, guardian or adult caregiver during the delivery of services, provided such guardian or caregiver has a signed authorization by the parent or legal guardian to authorize emergency services as requested. LCI contractors shall ensure that appropriate and qualified residential or clinical staff is present during the provision of services under this Master Contract. CONTRACTOR shall immediately notify LEA in writing if no parent, guardian, or adult caregiver is present. CONTRACTOR shall provide to LEA a written description of the services and location provided prior to the effective date of this Master Contract. Contractors providing Behavior Intervention Services must have a trained behaviorist or trained equivalent on staff who is qualified and responsible for the design, planning, and implementation of behavioral interventions as the law requires. (Cal. Code Regs., tit. 5, § 3051.23; Ed. Code § 56366.10(e).) It is understood that Behavior Intervention Services are limited per CDE Certification and do not constitute an instructional program.

When CONTRACTOR is a nonpublic agency, CONTRACTOR shall not provide transportation nor subcontract for transportation services for students unless LEA and CONTRACTOR agree otherwise in writing.

23. INSTRUCTIONAL MINUTES

When CONTRACTOR is a nonpublic school, the total number of instructional minutes per school day provided by CONTRACTOR shall be at least equivalent to the number of instructional minutes per school day provided to LEA students at like grade level attending LEA schools and shall be specified in an LEA student's ISA developed in accordance with the LEA student's IEP.

For students in grades kindergarten through 12, inclusive, unless otherwise specified in the student's IEP and ISA, the number of instructional minutes, excluding breakfast, recess, lunch and pass time shall be the same as the California Education Code prescribes for the LEA.

The total number of annual instructional minutes shall be at least equivalent to the total number of annual instructional minutes provided to LEA students attending LEA schools in like grade levels unless otherwise specified in an LEA student's IEP and ISA.

When CONTRACTOR is a nonpublic agency and/or related services provider, the total number of minutes per school day provided by CONTRACTOR shall be specified in an LEA student's ISA developed in accordance with the LEA student's IEP.

24. CLASS SIZE

When CONTRACTOR is a nonpublic school, CONTRACTOR shall ensure that class size shall not exceed a ratio of one teacher per twelve (12) students unless CONTRACTOR and LEA agree otherwise in writing. Upon prior written approval by an authorized LEA representative, class size may be temporarily increased

by a ratio of 1 teacher to fourteen (14) students when necessary during the regular or extended school year to provide services to students with disabilities.

In the event a nonpublic school is unable to fill a vacant teaching position responsible for direct instruction to students, and the vacancy has direct impact on the California Department of Education Certification of that school, the nonpublic school shall develop a plan to ensure appropriate coverage of students by first utilizing existing certificated staff. The nonpublic school and LEA may agree to one 30 school day period per contract year where class size may be increased to ensure coverage by an appropriately credentialed teacher. Such an agreement shall be in writing and signed by both Parties. This provision does not apply to a nonpublic agency.

CONTRACTOR providing special education instruction for individuals with exceptional needs between the ages of three and five years, inclusive, shall also comply with the appropriate instructional adult to child ratios pursuant to California Education Code sections 56440 *et seq.*

25. CALENDARS

When CONTRACTOR is a nonpublic school, CONTRACTOR shall submit to LEA a school calendar with the total number of billable days not to exceed 180 days, plus extended school year billable days equivalent to the number of days determined by LEA's extended school year calendar. Billable days shall include only those days that are included on the submitted and approved school calendar, and/or required by the IEP (developed by LEA) for each student. CONTRACTOR shall not be allowed to change its school calendar and/or amend the number of billable days without the prior written approval of LEA. Nothing in this Master Contract shall be interpreted to require LEA to accept any requests for calendar changes. In the event LEA adjusts the number of school days for the regular school year and/or extended school year, the approved number of days shall become the total billable days for the nonpublic school or agency. In such a case, an amended calendar shall be provided by CONTRACTOR for LEA approval.

Unless otherwise specified by an LEA student's IEP, educational services shall occur at the school site. A student shall only be eligible for extended school year services if such are recommended by his/her IEP team and the provision of such is specifically included in the ISA. Extended school year shall consist of twenty (20) instructional days, unless otherwise agreed upon by the IEP team convened by LEA. Any days of extended school year in excess of twenty (20) billable days must be mutually agreed to, in writing, prior to the start of the extended school year.

Student must have actually been in attendance during the regular school year and/or during extended school year and actually received services on a billable day of attendance in order for CONTRACTOR to be eligible for payment. It is specifically understood that services may not be provided on weekends/holidays and other times when school is not in session, unless agreed to by LEA, in writing, in advance of the delivery of any nonpublic school service. Any instructional days provided without this written agreement shall be at the sole financial responsibility of the CONTRACTOR.

CONTRACTOR shall observe only the same legal holidays as LEA. As of the execution of this Master Contract, these holidays are: Labor Day, Veteran's Day, Thanksgiving Day, Christmas Day, New Year's Day, Martin Luther King, Jr. Day, Lincoln's Birthday, Washington's Birthday, Memorial Day, and Independence Day. With the approval of LEA, CONTRACTOR may revise the date upon which CONTRACTOR closes in observance of any of the holidays observed by LEA.

When CONTRACTOR is a nonpublic agency, CONTRACTOR shall be provided with a LEA-developed/approved calendar prior to the initiation of services. CONTRACTOR herein agrees to observe holidays as specified in LEA-developed/approved calendar. CONTRACTOR shall provide services pursuant to LEA-developed/approved calendar; or as specified in an LEA student's IEP and ISA. Unless otherwise specified in an LEA student's ISA, CONTRACTOR shall provide related services to LEA students on only

those days that an LEA student's school of attendance is in session and the LEA student attends school. CONTRACTOR shall bill only for services provided on billable days of attendance as indicated on LEA calendar unless CONTRACTOR and LEA agree otherwise, in writing. Student must have actually been in attendance and/or received services on a billable day of attendance in order for CONTRACTOR to be eligible for payment. It is specifically understood that services may not be provided on weekends/holidays and other times when school is not in session, unless agreed to by LEA, in writing, in advance of the delivery of any nonpublic agency service provided by CONTRACTOR. Any instructional days provided without this written agreement shall be at the sole financial responsibility of the CONTRACTOR. In the event of school closures due to emergency, payment will follow the procedures in accordance with Paragraph 62.

26. DATA REPORTING

CONTRACTOR agrees to provide to LEA, all data (including billing information) related to students who are served by the CONTRACTOR. CONTRACTOR agrees to provide all data related to or referenced in any and all sections of this Master Contract if requested by LEA. CONTRACTOR agrees to provide all requested information in the format required by LEA. It is understood that all nonpublic schools and nonpublic agencies shall utilize the Special Education Information System ("SEIS") or comparable program/system approved by LEA/SELPA for all IEP development, documenting services, and progress reporting. Additional progress reporting may be required by LEA. LEA shall provide the CONTRACTOR with appropriate software, user training and proper internet permissions to allow adequate access so that this information may be compiled.

Using forms developed by the California Department of Education or as otherwise mutually agreed upon by CONTRACTOR and LEA, CONTRACTOR shall provide LEA, on a monthly basis, a written report of all incidents in which a statutory offense is committed by any LEA student, regardless if it results in a disciplinary action of suspension or expulsion. This includes all statutory offenses as described in Education Code sections 48900 and 48915. CONTRACTOR shall also include incidents resulting in the use of a behavioral restraint and/or seclusion even if they were not a result of a violation of Education Code Sections 48900 and 48915. (Ed. Code § 49006.)

LEA shall provide CONTRACTOR with approved forms and/or format for such data including but not limited to invoicing, attendance reports and progress reports. LEA may approve use of CONTRACTOR-provided forms at its discretion.

27. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT

CONTRACTOR and LEA shall follow all LEA policies and procedures that support Least Restrictive Environment ("LRE") options (and/or dual enrollment options if available and appropriate) for students to have access to the general curriculum and to be educated with their nondisabled peers to the maximum extent appropriate.

CONTRACTOR and LEA shall ensure that LRE placement options are addressed at all IEP team meetings regarding students for whom ISAs have been or may be executed. This shall include IEP team consideration of supplementary aids and services and goals and objectives necessary for placement in the LRE and necessary to enable students to transition to less restrictive settings.

When an IEP team has determined that a student should be transitioned into the public school setting, CONTRACTOR shall assist LEA in implementing the IEP team's recommendations and/or activities to support the transition.

28. STATEWIDE ACHIEVEMENT TESTING

When CONTRACTOR is a nonpublic school, CONTRACTOR shall administer all Statewide assessments within the California Assessment of Student Performance and Progress (“CAASPP”), Desired Results Developmental Profile (“DRDP”), California Alternative Assessment (“CAA”), achievement and abilities tests (using LEA-authorized assessment instruments), the Fitness Gram, and the English Language Proficiency Assessments for California (“ELPAC”), as appropriate to the student and mandated by LEA pursuant to LEA and state and Federal guidelines.

CONTRACTOR is subject to the alternative accountability system developed pursuant to California Education Code section 52052, in the same manner as public schools. Each LEA student placed with CONTRACTOR by the LEA shall be tested by qualified staff of CONTRACTOR in accordance with that accountability program. LEA shall provide test administration training to CONTRACTOR’S qualified staff. CONTRACTOR shall attend LEA test training and comply with completion of all coding requirements as required by LEA.

29. MANDATED ATTENDANCE AT LEA MEETINGS

CONTRACTOR shall attend LEA mandated meetings when legal mandates, and/or LEA policy and procedures are reviewed, including but not limited to the areas of: curriculum, high school graduation, standards-based instruction, behavior intervention, cultural and linguistic needs of students with disabilities, dual enrollment responsibilities, LRE responsibilities, transition services, standardized testing, and IEPs. LEA shall provide CONTRACTOR with reasonable notice of mandated meetings. Attendance at such meetings does not constitute a billable service hour(s).

30. POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORTS

CONTRACTOR shall comply with all requirements of California Education Code sections 49005 *et seq.*, 56521.1, and 56521.2 regarding positive behavior interventions and supports. Failure to do so shall constitute sufficient good cause for termination of this Master Contract. CONTRACTOR shall ensure that CONTRACTOR utilizes a multi-tier system of support (“MTSS”) to address student needs. CONTRACTOR shall also ensure that all staff are trained on the use of positive behavior interventions and supports consistent with this Master Contract.

LEA students who exhibit behaviors that interfere with their learning or the learning of others must receive timely and appropriate assessments and positive supports and interventions in accordance with Federal and state law and implementing regulations. If the individualized education program (“IEP”) team determines that a student’s behavior impedes his or her learning or the learning of others, the IEP team is required to consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated Federal regulations. This could mean that instead of developing a Behavior Intervention Plan (“BIP”), the IEP team may conclude it is sufficient to address the student’s behavioral problems through the development of behavioral goals and behavioral interventions to support those goals.

CONTRACTOR shall maintain a written policy consistent with California Education Code section 56521.1 regarding emergency interventions and Behavioral Emergency Reports (“BERs”). Further, CONTRACTOR shall affirmatively inform each of its employees about the policy, provide each employee a copy thereof, and provide training to all employees regarding the policy. CONTRACTOR shall also ensure that all of its staff members are trained at least annually in crisis intervention, emergency procedures, and evidence-based practices and interventions specific to the unique behavioral needs of the CONTRACTOR’s pupil population. Training includes certification with an approved SELPA crisis intervention program. The training shall be provided within 30 days of employment to new staff who have any contact or interaction with pupils during the schoolday, and annually to all staff who have any contact or interaction with pupils during the schoolday.

(Ed. Code 56366.10(f).) CONTRACTOR shall select and conduct the training in accordance with California Education Code section 56366.1. CONTRACTOR shall maintain accurate behavior management training records documenting all training completed by all of CONTRACTOR's employees. Evidence of all trainings shall be submitted to the LEA at least annually at the beginning of the school year, within five (5) business days of completion of training for any new hire, or upon request.

Pursuant to California Education Code section 56521.1, emergency interventions shall not be used as a substitute for a BIP and shall not be employed longer than necessary to contain the behavior. Emergency interventions may only be used to control unpredictable, spontaneous behavior that poses clear and present danger of serious physical harm to the LEA student or others and that cannot be immediately prevented by a response less restrictive than the temporary application of a technique used to contain the behavior. If a situation requires prolonged use of an emergency intervention, staff must seek assistance from the school site administrator or a law enforcement agency, as suitable to the situation. CONTRACTOR shall ensure that all staff are trained on the use of emergency interventions. Evidence of such training shall be submitted to the LEA at the beginning of the school year and within five (5) days of completion of training for any new hire. Consistent with Paragraph 44 of this Master Contract, LEA may observe and/or audit CONTRACTOR's implementation of BIPs, staff use of behavior interventions, including emergency interventions, at any time, and without prior notice.

To prevent emergency interventions from being used in lieu of planned, systematic behavioral interventions, the parent, guardian, and LEA shall be notified within one school day, if an emergency intervention is used or serious property damage occurs. The residential care provider shall also be notified, if appropriate. CONTRACTOR shall complete a behavior emergency report ("BER") when an emergency occurs that is defined as a serious, dangerous behavior that staff has determined to present a clear and present danger to student, self, or others. A BER is also required if (a) a non-violent physical intervention was used to protect the safety of student, self, or others; or (b) a physical intervention has not been used, but an injury or serious property damage has occurred. Use of Personal Safety Techniques (which may or may not have been used) does not determine whether a BER is required. CONTRACTOR shall immediately complete and maintain in the file of an LEA student, a BER which shall include all of the following: (1) The name and age of the individual with exceptional needs; (2) The setting and location of the incident; (3) The name of the staff or other persons involved; (4) A description of the incident and the emergency intervention used, and whether the LEA student is currently engaged in any systematic behavioral intervention plan; and (5) Details of any injuries sustained by an LEA student or others, including staff, as a result of the incident. The BER shall immediately be forwarded to LEA for administrative action. CONTRACTOR shall also notify the LEA and parents within twenty-four (24) hours via telephone.

Consistent with the requirements of California Education Code section 56521.1(g), if a BER is written regarding an LEA student who does not have a behavior intervention plan, the designated responsible administrator shall, within two days, coordinate with the LEA to schedule an IEP team meeting to review the BER, to determine the necessity for a functional behavioral assessment, and to determine the necessity for an interim plan. If assessment is not proposed and/or if the IEP team determines that an interim plan is determined not to be necessary, the IEP team shall document the reasons for not conducting a functional behavioral assessment, not developing an interim plan, or both.

Consistent with the requirements of California Education Code section 56521.1(h), if a BER is written regarding an LEA student who has a positive behavioral intervention plan, an incident involving a previously unseen serious behavior problem, or where a previously designed intervention is ineffective, the student shall be referred to the IEP team to review and determine if the incident constitutes a need to modify the positive behavioral intervention plan. CONTRACTOR shall immediately notify LEA via telephone of any severe or increasingly frequent behavior problem, any emergency intervention in response to a previously unseen serious behavior problem, or where a previously designed intervention is ineffective, that may require an IEP team meeting.

Pursuant to Education Code section 56521.2, CONTRACTOR shall not authorize, order, consent to, or pay for the following interventions, or any other interventions similar to or like the following: (1) Any intervention that is designed to, or likely to, cause physical pain, including, but not limited to, electric-shock; (2) An intervention that involves the release of noxious, toxic, or otherwise unpleasant sprays, mists, or substances in proximity to the face of the individual; (3) An intervention that denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities; (4) An intervention that is designed to subject, used to subject, or likely to subject, the individual to verbal abuse, ridicule, or humiliation, or that can be expected to cause excessive emotional trauma; (5) Restrictive interventions that employ a device, material, or objects that simultaneously immobilize all four extremities, including the procedure known as prone containment, except that prone containment or similar techniques may be used by trained personnel as a limited emergency intervention; (6) Locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use a locked room; (7) An intervention that precludes adequate supervision of the individual; (8) An intervention that deprives the individual of one or more of his or her senses. In the case of a child whose behavior impedes the child's learning or that of others, the IEP team shall consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated Federal regulations.

CONTRACTOR must review and revise all restraint practices when they have an adverse effect on a student or are used repeatedly for an individual child, either on multiple occasions within the same classroom or multiple uses by the same individual. CONTRACTOR shall notify the student's parent/guardian when any type of physical or mechanical restraint or seclusion has been used. Upon the use of any type of physical or mechanical restraint or seclusions of a District student, CONTRACTOR shall complete a BER per the reporting and notification requirements listed above. LEA may require a review of restraint practices at any time, including but not limited to, in response to an emergency intervention report via telephone, in response to observations or audit by LEA staff, in response to a parent's concern, or in response to BERs forwarded to LEA for administrative action.

BEHAVIOR INTERVENTION REPORTING: Twice annually, CONTRACTOR shall certify that (a) CONTRACTOR has reviewed the BERs for each student in conjunction with that student's IEP and BIP; (b) Staff are trained to implement each student's BIP, including approved or prohibited restraint techniques for each student; (c) emergency interventions have only been used when there is a clear or present danger; and (d) BERs have been properly completed and forwarded to LEA as required by this Master Contract.

Failure to comply with any of the requirements of Paragraph 30: Positive Behavior Interventions and Supports shall constitute sufficient good cause for immediate termination of this Master Contract.

31. STUDENT DISCIPLINE

CONTRACTOR shall maintain and abide by a written policy for student discipline that is consistent with state and Federal law and regulations. Using forms developed by the California Department of Education or as otherwise mutually agreed upon by CONTRACTOR and LEA, CONTRACTOR shall provide LEA, on a monthly basis, a written report of all incidents in which a statutory offense is committed by any LEA student, regardless if it results in a disciplinary action of suspension or expulsion. This includes all statutory offenses as described in Education Code sections 48900 and 48915. CONTRACTOR shall also include incidents resulting in the use of a behavioral restraint and/or seclusion even if they were not a result of a violation of Education Code Sections 48900 and 48915. (Ed. Code § 49006.)

When CONTRACTOR seeks to remove an LEA student from his/her current educational placement for disciplinary reasons, CONTRACTOR shall submit a written discipline report within 24 hours to LEA and a manifestation IEP team meeting shall be scheduled. Written discipline reports shall include, but not be limited to: The LEA student's name, grade, race, ethnicity, and gender; the time, date, and description of the misconduct; the disciplinary action taken by CONTRACTOR; and the rationale for such disciplinary action.

A copy of the LEA student's behavior plan, if any, shall be submitted with the written discipline report. CONTRACTOR and LEA agree to participate in a manifestation determination at an IEP meeting no later than the tenth (10th) day of suspension. CONTRACTOR shall notify and invite LEA representatives to the IEP team meeting where the manifestation determination will be made.

32. IEP TEAM MEETINGS

An IEP team meeting shall be convened at least annually to evaluate: (1) the educational progress of each student placed with CONTRACTOR, including all state assessment results pursuant to the requirements of California Education Code section 52052; (2) whether or not the needs of the student continue to be best met at the nonpublic school and/or by the nonpublic agency; and (3) whether changes to the student's IEP are necessary, including whether the student may be transitioned to a public school setting. (Ed. Code §§ 56366(a)(2)(B)(i), (ii); 56345(b)(4).)

If an LEA student is to be transferred from a nonpublic school setting into a regular class setting in a public school for any part of the school day, the IEP team shall document, if appropriate, a description of activities provided to integrate the student into the regular education program, including the nature of each activity as well as the time spent on the activity each day or week and a description of the activities provided to support the transition of the student from the special education program into the regular education program. Each student shall be allowed to provide confidential input to any representative of his or her IEP team. Except as otherwise provided in the Master Contract, CONTRACTOR and LEA shall participate in all IEP team meetings regarding LEA students for whom ISAs have been or may be executed. At any time during the term of this Master Contract, a parent, the CONTRACTOR or LEA may request a review of the student's IEP, subject to all procedural safeguards required by law, including reasonable notice given to, and participation of, the CONTRACTOR in the meeting. Every effort shall be made to schedule IEP team meetings at a time and place that is mutually convenient to the parent(s), the CONTRACTOR and LEA. CONTRACTOR shall provide to LEA, at no cost and prior to an annual or triennial IEP team meeting, documentation which shows progress on goals and any and all assessments and written assessment reports (including testing protocols) created by CONTRACTOR and any of its agents or subcontractors, upon request and/or pursuant to LEA policy and procedures. It is understood that attendance at an IEP meeting is part of CONTRACTOR'S professional responsibility and is not a billable service under this Master Contract.

It is understood that the CONTRACTOR shall utilize the Special Education Information System ("SEIS") or other comparable program/system as approved by LEA solely at LEA's discretion, for all IEP planning and progress reporting. LEA shall provide training to nonpublic school and nonpublic agency staff, as necessary, to ensure access to SEIS or the comparable program/system designated and approved for use by LEA. The nonpublic school and/or nonpublic agency shall maintain confidentiality of all IEP data on SEIS or on the LEA-approved comparable program/system, and shall protect the password requirements of the system. When a student disenrolls from the nonpublic school or stops receiving services from the nonpublic agency, such CONTRACTOR shall discontinue use of SEIS and/or LEA-approved comparable program/system for that student.

Changes in any LEA student's educational program, including instruction, services, or instructional setting provided under this Master Contract may only be made on the basis of revisions to the student's IEP. In the event that the CONTRACTOR believes the student requires a change of placement, the CONTRACTOR may request a review of the student's IEP for the purpose of considering a change in the student's placement. Student is entitled to remain in the last agreed upon and implemented placement unless parent agrees otherwise or an interim alternative educational setting is deemed lawful and appropriate by LEA or OAH consistent with applicable law. (20 U.S.C. § 1415(k)(4)(A).)

33. SURROGATE PARENTS AND FOSTER YOUTH

CONTRACTOR shall comply with all LEA surrogate parent assignments. Surrogate parents shall serve as the child's parent and have all the rights relative to an LEA student's education that a parent has under the IDEA pursuant to 20 U.S.C. §§ 1414-1482 and 34 C.F.R. §§ 300.1-300.756. A pupil in foster care shall be defined pursuant to California Education Code section 42238.01(b). The LEA shall annually notify the CONTRACTOR who the LEA has designated as the educational liaison for foster children. When a pupil in foster care is enrolled in a nonpublic school by the LEA any time after the completion of the pupil's second year of high school, the CONTRACTOR shall schedule the pupil in courses leading towards graduation based on the diploma requirements of the LEA unless provided notice otherwise in writing pursuant to Section 51225.1.

34. DUE PROCESS PROCEEDINGS

CONTRACTOR shall fully participate in special education due process proceedings including mediations and hearings, as requested by LEA. CONTRACTOR will make CONTRACTOR's staff available for witness preparation and testimony as is necessary to facilitate a due process hearing. CONTRACTOR shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office for Civil Rights, or any other state and/or Federal governmental body or agency. Full participation shall include, but in no way be limited to, cooperating with LEA representatives to provide complete answers raised by any investigator and/or the immediate provision of any and all documentation that pertains to the operation of CONTRACTOR'S program and/or the implementation of a particular student's IEP/ISA.

35. COMPLAINT PROCEDURES

CONTRACTOR shall maintain and adhere to its own written procedures for responding to parent complaints. These procedures shall include annually notifying and providing parents of LEA students with appropriate information (including complaint forms) for the following: (1) Uniform Complaint Procedures pursuant to Title 5 of the California Code of Regulations section 4600 et seq.; (2) Nondiscrimination Policy pursuant to Title 5 of the California Code of Regulations section 4960(a); (3) Sexual Harassment Policy pursuant to California Education Code section 231.5; (4) Title IX Student Grievance Procedures pursuant to Title 34 of the Code of Federal Regulations sections 106.8 and 106.9; (5) Notice of Privacy Practices in compliance with Health Insurance Portability and Accountability Act ("HIPAA"), 45 C.F.R. § 164.520; and (6) Notification and Complaint Procedures for Disability Access, pursuant to 42 U.S.C. §§ 12101 *et seq.* CONTRACTOR shall include verification of these procedures to LEA. CONTRACTOR shall immediately notify LEA of any complaints filed against it related to LEA students and provide LEA with all documentation related to the complaints and/or its investigation of those complaints, including any and all reports generated as a result of an investigation.

36. LEA STUDENT PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS

Unless LEA requests in writing that progress reports be provided on a monthly basis, CONTRACTOR shall provide to parents, with a concurrent copy sent to LEA, at least four (4) written progress reports/report cards. At a minimum, progress reports shall include progress over time towards IEP goals and objectives. A copy of the progress reports/report cards shall be maintained at the CONTRACTOR'S place of business.

CONTRACTOR shall also provide LEA representatives access to supporting documentation used to determine progress on any goal or objective, including but not limited to log sheets, chart notes, observation notes, data sheets, pre/post tests, rubrics and other similar data collection used to determine progress or lack of progress on approved goals, objectives, transition plans or behavior support and/or intervention plans. LEA may request copies of such data at any time within five (5) years of the date of service. CONTRACTOR

agrees to maintain the information for at least five (5) years and also shall provide this data supporting progress within 5 business days of request. Additional time may be granted as needed by LEA.

CONTRACTOR shall complete academic or other assessment of an LEA student ten (10) days prior to the LEA student's annual or triennial review IEP team meeting for the purpose of reporting the LEA student's present levels of performance at the IEP team meeting as required by state and Federal laws and regulations and pursuant to LEA policies, procedures, and/or practices. CONTRACTOR shall provide sufficient copies of reports, projected goals and/or any other relevant documents to be reviewed by the IEP team to the District no later than five (5) business days prior to an annual or triennial IEP team meeting. CONTRACTOR shall maintain all supporting documentation including but not limited to test protocols and data collection, which shall be made available to LEA within five (5) business days of request.

CONTRACTOR is responsible for all assessment costs regarding the updating of goals and objectives, progress reporting and the development of present levels of performance. All other assessments resulting from an assessment plan shall be provided by LEA unless LEA specifies in writing a request that CONTRACTOR perform such additional assessment. Such assessment costs may be added to the ISA and/or approved separately by LEA at LEA's sole discretion.

It is understood that all billable hours must be in direct services to pupils as specified in the ISA. For nonpublic agency services, supervision provided by a qualified individual as specified in Title 5 of the California Code of Regulations section 3065, shall be determined as appropriate and included in the ISA. Supervision means the direct observation of services, data review, case conferencing and program design consistent with professional standards for each professional's license, certification, or credential.

CONTRACTOR shall not charge an LEA student's parent(s) or LEA for the development or provision of progress reports, report cards, and/or any assessments, including evaluations to obtain present levels of performance, interviews, or attendance at any meetings, including but not limited to IEP meetings. It is understood that all billable hours are limited to those specified on the ISA consistent with the IEP. It is understood that copies of data collection notes, forms, charts and other such data are part of the pupil's record and shall be made available to LEA upon written request.

37. TRANSCRIPTS

When CONTRACTOR is a nonpublic school, CONTRACTOR shall prepare transcripts at the close of each semester, or upon an LEA student transfer, for LEA students in grades nine (9) through twelve (12) inclusive. CONTRACTOR shall submit all transcripts on LEA-approved forms to an LEA student's school of residence for evaluation of progress toward completion of diploma requirements as specified in LEA Procedures. CONTRACTOR shall submit to LEA, the names of LEA students and their schools of residence for whom transcripts have been submitted as specified by LEA. All transcripts shall be maintained by CONTRACTOR and furnished to LEA upon request, consistent with the parameters of Paragraphs 9 and 26 of this Master Contract.

38. LEA STUDENT CHANGE OF RESIDENCE

Upon enrollment, CONTRACTOR shall notify parents in writing of their obligation to notify CONTRACTOR of an LEA student's change of residence. Within five (5) school days after CONTRACTOR becomes aware of an LEA student's change of residence, CONTRACTOR shall notify LEA, in writing, of the LEA student's change of residence. CONTRACTOR shall maintain, and provide upon request by LEA, documentation of such notice to parents.

If CONTRACTOR had knowledge or should reasonably have had knowledge of an LEA student's change of residence boundaries and CONTRACTOR fails to follow the procedures specified in this provision, LEA shall not be responsible for the costs of services delivered after the LEA student's change of residence.

39. WITHDRAWAL OF LEA STUDENT FROM PROGRAM

CONTRACTOR shall immediately report, by telephone, with a follow-up written notification within five (5) business days to the LEA Representative responsible for overseeing nonpublic schools and nonpublic agencies, and any other required representative from the California Department of Education, when an LEA student is withdrawn without prior notice from school and/or services. CONTRACTOR shall confirm such telephone call on LEA approved forms and submit to LEA and the Department of Education, if required, within five (5) business days of the withdrawal, including a student's change in residence to a residence outside of LEA service boundaries, and the student's discharge against professional advice from a Nonpublic School/Residential Treatment Center ("NPS/RTC"). CONTRACTOR shall assist LEA to verify potential dropouts three (3) times per year.

40. PARENT ACCESS

CONTRACTOR shall provide for reasonable parental access to LEA students and all facilities including, but not limited to, the instructional setting, recreational activity areas, meeting rooms and an LEA student's living quarters. CONTRACTOR shall comply with any known court orders regarding parental visits and access to LEA students.

CONTRACTORS operating programs associated with a NPS/RTC shall cooperate with a parent's reasonable request for LEA student therapeutic visits in their home or at the NPS/RTC. CONTRACTOR shall require that parents obtain prior written authorization for therapeutic visits from the CONTRACTOR and the LEA at least thirty (30) days in advance. CONTRACTOR shall facilitate all parent travel and accommodations and provide travel information to parent(s) as appropriate. Payment by LEA for approved travel-related expenses shall be made directly through the LEA.

41. SERVICES AND SUPERVISION AND PROFESSIONAL CONDUCT

In addition to the requirements set forth in Paragraph 50, if CONTRACTOR provides services on a LEA public school campus, CONTRACTOR shall comply with California Penal Code section 627.1 *et seq.*, as well as all other LEA and campus-specific policies and procedures regarding visitors to/on school campuses. CONTRACTOR shall be responsible for the purchase and provision of the supplies and assessment tools necessary to implement the provision of CONTRACTOR services on LEA public school campuses.

42. LICENSED CHILDREN'S INSTITUTION ("LCI") CONTRACTORS AND RESIDENTIAL TREATMENT CENTER ("RTC") CONTRACTORS

If CONTRACTOR is a licensed children's institution ("LCI"), CONTRACTOR shall adhere to all legal requirements regarding educational placements for LCI students as stated in California Education Code sections 48853, 51225.1, 51225.3, 51228.1, 51228.2, 56366, 56336(a)(2)(C), 56366.1, and 56366.9, California Health and Safety Code section 1501.1(b), and the procedures set forth in the LEA Procedures. A LCI shall not require that a pupil be placed in its nonpublic school as a condition of being placed in its residential facility.

If CONTRACTOR is a nonpublic, nonsectarian school that is owned, operated by, or associated with a LCI, CONTRACTOR shall provide to LEA, on a quarterly basis, a list of all LEA students, including those identified as eligible for special education. For those identified special education students, the list shall include: 1) special education eligibility at the time of enrollment and 2) the educational placement and services specified in each student's IEP at the time of enrollment.

If CONTRACTOR is a nonpublic, nonsectarian school that is owned, operated by, or associated with a residential treatment center (hereinafter referred to as "NPS/RTC"), CONTRACTOR shall adhere to all legal requirements under the Individuals with Disabilities Education Act ("IDEA"), 20 U.S.C. section 1411 *et seq.*

and California Education Code section 56000, *et seq.*; amended and reorganized by the Individuals with Disabilities Education Improvement Act of 2004 (“IDEIA”), 20 U.S.C. section 1401(29); California Education Code section 56031 and Title 5, California Code of Regulations section 3001 *et seq.*, regarding the provision of counseling services, including residential care for students to receive a FAPE as set forth in an LEA student’s IEPs.

Unless placement is made pursuant to an Office of Administrative Hearings order or a lawfully executed agreement between LEA and parent, LEA is not responsible for the costs associated with nonpublic school placement until the date on which an IEP team meeting is convened, the IEP team determines that a nonpublic school placement is appropriate, and the IEP is signed by the LEA student’s parent or another adult with educational decision-making rights.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of this state shall be certified or licensed by that state to provide special education and related services and designated instruction and related services to pupils under the Federal Individuals with Disabilities Education Act (20 U.S.C. § 1400 *et seq.*).

43. STATE MEAL MANDATE

When CONTRACTOR is a nonpublic school, CONTRACTOR and LEA shall satisfy the State Meal Mandate under California Education Code sections 49530, 49530.5 and 49550.

44. MONITORING

When CONTRACTOR is a nonpublic school, the LEA (or SELPA) shall conduct at least one onsite monitoring visit to the NPS during each school year during which the LEA has a pupil attending and with which it maintains a master contract. The monitoring visit shall include, but is not limited to, a review of services provided to the pupil through the ISA between the LEA and the NPS, a review of progress the pupil is making toward the goals set forth in the pupil’s IEP, a review of progress the pupil is making toward the goals set forth in the pupil’s behavioral intervention plan, if applicable, an observation of the pupil during instruction, and a walkthrough of the facility. The LEA (or SELPA) shall report the findings resulting from the monitoring visit to the California Department of Education within 60 calendar days of the onsite visit.

The LEA (or SELPA) shall conduct an onsite visit to the NPS before placement of a pupil if the LEA does not already have pupils enrolled at the school at the time of placement. (Ed. Code § 56366.1.)

CONTRACTOR shall allow LEA representatives access to its facilities for the purpose of periodic monitoring of each LEA student’s instructional program, and shall be invited to participate in the formal review of each student’s progress. LEA representatives shall have access to observe each LEA student at work, observe the instructional setting, interview CONTRACTOR, and review each LEA student’s records and progress. Such access shall include unannounced monitoring visits. When making site visits, LEA shall initially report to CONTRACTOR’S site administrative office. CONTRACTOR shall be invited to participate in the review of each student’s progress.

If CONTRACTOR is also a LCI and/or NPS/RTC, CDE shall annually evaluate whether CONTRACTOR is in compliance with California Education Code section 56366.9 and California Health and Safety Code section 1501.1(b). LEA may also conduct its own onsite review of a NPS using the LEA’s Quality On-Site NPS Review Rubric.

The State Superintendent of Public Instruction (“Superintendent”) shall monitor CONTRACTOR’S facilities, the educational environment, and the quality of the educational program, including the teaching staff, the credentials authorizing service, the standards-based core curriculum being employed, and the standards-focused instructional materials used on a three-year cycle, as follows: (1) CONTRACTOR shall

complete a self-review in year one; (2) the Superintendent shall conduct an onsite review in year two; and (3) the Superintendent shall conduct a follow-up visit in year three.

CONTRACTOR shall fully participate in any LEA and CDE compliance review, if applicable, to be conducted as aligned with the CDE Onsite Review and monitoring cycle in accordance with California Education Code section 56366.1(j). This review will address programmatic aspects of the nonpublic school/agency, compliance with relevant state and Federal regulations, and Master Contract compliance. If requested by LEA, CONTRACTOR shall complete and submit a Nonpublic School/Agency Self-Review Assessment submitted as specified by LEA. CONTRACTOR shall conduct any follow-up or corrective action procedures related to review findings.

CONTRACTOR understands that LEA reserves the right to institute a program audit with or without cause. The program audit may include, but is not limited to, a review of core compliance areas of health and safety; curriculum/instruction; related services; and contractual, legal, and procedural compliance.

When CONTRACTOR is a nonpublic school, CONTRACTOR shall collect all applicable data and prepare the applicable portion of a School Accountability Report Card in accordance with California Education Code Section 33126.

PERSONNEL

45. CLEARANCE REQUIREMENTS

CONTRACTOR shall comply with the requirements of California Education Code sections 44237, 35021.1 and 35021.2 including, but not limited to: obtaining clearance from both the California Department of Justice ("CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI") for all of CONTRACTOR'S employees and volunteers who will have or likely may have any direct contact with LEA students. CONTRACTOR hereby agrees that CONTRACTOR'S employees and volunteers shall not come in contact with LEA students until both CDOJ and FBI clearance are ascertained. CONTRACTOR shall further certify in writing to LEA that none of its employees, volunteers (unless CONTRACT ensures that the volunteers will have no direct contact with students), or subcontractors who will have, or likely may have any direct contact with LEA students, have been convicted of a violent or serious felony as those terms are defined in California Education Code section 44237(h), unless despite the employee's conviction of a violent or serious felony, he or she has met the criteria to be eligible for employment pursuant to California Education Code section 44237(i) or (j). Clearance certification shall be submitted to LEA. In addition, CONTRACTOR shall make a request for subsequent arrest service from the CDOJ as required by California Penal Code section 11105.2.

Notwithstanding the restrictions on sharing and destroying criminal background check information, CONTRACTOR, upon demand, shall make available to the LEA evidence of a successful criminal background check clearance and enrollment in subsequent arrest notification service, as provided, for each owner, operator, and employee of the nonpublic, nonsectarian school or agency. CONTRACTOR is required to retain the evidence on-site, as specified, for all staff, including those licensed or credentialed by another state agency. Background clearances and proof of subsequent arrest notification service as required by California Penal Code section 11105.2 for all staff shall be provided to LEA upon request.

46. STAFF QUALIFICATIONS

CONTRACTOR shall ensure that all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide classroom and/or individualized instruction or related services are qualified as defined in Paragraph 7(d) of this Master Contract, including but not limited to holding a license, certificate, permit, or other document equivalent to that which staff in a public school are required to hold to render the service consistent with California Education Code section 56366.1(n)(1) and are qualified pursuant to Title

34 of the Code of Federal Regulations sections 200.56 and 200.58 and Title 5 of the California Code of Regulations, sections 3001(r), 3064 and 3065. Such qualified staff may only provide related services within the scope of their professional license, certification or credential and ethical standards set by each profession and not assume responsibility or authority for another related services provider or special education teacher's scope of practice.

CONTRACTOR shall ensure that all staff are appropriately credentialed to provide instruction and/or services to students with the disabling conditions placed in their program/school through documentation provided to the CDE. (Cal. Code Regs., tit. 5, § 3064(a).)

When CONTRACTOR is a nonpublic school, an appropriately qualified person shall serve as curricular and instructional leader, and be able to provide leadership, oversight and professional development.

CONTRACTOR shall comply with personnel standards and qualifications regarding instructional aides and teacher assistants respectively pursuant to Federal requirements and California Education Code sections 45340 *et seq.* and 45350 *et seq.* All paraprofessionals, including, but not limited to instructional aides and teacher assistants, employed, contracted, and/or otherwise hired or subcontracted by CONTRACTOR to provide classroom and/or individualized instruction or related services, shall possess a high school diploma (or its recognized equivalent) and at least one of the following qualifications: (a) completed at least two (2) years of study at an institution of higher education; or (b) obtained an associate's (or higher) degree; or (c) met a rigorous standard of quality and can demonstrate, through a formal state or local assessment (i) knowledge of, and the ability to assist in instructing, reading, writing, and mathematics; or (ii) knowledge of, and the ability to assist in instructing, reading readiness, writing readiness, and mathematics readiness, as appropriate. CONTRACTOR shall comply with all laws and regulations governing the licensed professions, including but not limited to, the provisions with respect to supervision.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of this State and serving an LEA student shall be certified or licensed by that state to provide special education and related services and designated instruction and related services to pupils under the Federal Individuals with Disabilities Education Act (20 U.S.C. Sec. 1400 *et seq.*).

CONTRACTOR shall ensure that all staff are appropriately trained, consistent with the terms of this Master Contract. CONTRACTOR shall maintain records of all staff trainings, including levels of certification, and provide evidence of such training at least annually at the beginning of the school year, within six (6) days of completion of training of any new hire, and upon request.

47. CALSTRS RETIREMENT REPORTING

CONTRACTOR shall identify to the LEA any employee (or the CONTRACTOR, if the CONTRACTOR is an individual) expected to perform services under this Agreement who is then-receiving California State Teachers' Retirement System ("CalSTRS") benefits, and who may perform creditable service for the LEA as defined in Education Code 22119.5. Identification to the LEA shall include the individual's full legal name and STRS and social security identification numbers. Before any services by the individual are provided, the CONTRACTOR shall provide to the LEA a signed written confirmation from the individual that he/she is aware of the separation-from-service requirement and earnings limitations imposed by Education Code Sections 22714, 24114, 24116, 24214, 24214.5, and 24215. CONTRACTOR shall thereafter provide on a monthly basis to the LEA the actual amounts paid to the individual for services rendered under this Agreement, with the LEA responsible for reporting the individual's earnings to CalSTRS as required by law or regulation.

48. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS

CONTRACTOR shall submit to LEA a staff list, and copies of all current licenses, credentials, certifications, permits and/or other documents which entitle the holder to provide special education and/or related services by individuals employed, contracted, and/or otherwise hired or subcontracted by CONTRACTOR. CONTRACTOR shall ensure that all licenses, credentials, permits or other documents are on file at the office of the County Superintendent of Schools. CONTRACTOR shall provide LEA with the verified dates of fingerprint clearance, Department of Justice clearance and Tuberculosis Test clearance for all employees, approved subcontractors and/or volunteers prior to such individuals starting to work with any student.

CONTRACTOR shall monitor the status of licenses, credentials, certifications, permits and/or other documents for all individuals employed, contracted, and/or otherwise hired by CONTRACTOR. CONTRACTOR shall notify LEA and CDE in writing within thirty (30) days when personnel changes occur which may affect the provision of special education and/or related services to LEA students. CONTRACTOR shall notify LEA within thirty (30) days if any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, challenged pursuant to an administrative or legal complaint or lawsuit, or otherwise nullified during the effective period of this Master Contract. LEA shall not be obligated to pay for any services provided by a person whose such licenses, certifications or waivers are expired, suspended, revoked, rescinded, or otherwise nullified during the period during which such person is providing services under this Master Contract. Failure to notify LEA of changes in licenses, certifications or suspensions shall be good cause for termination of this Master Contract by LEA.

Failure to notify LEA and CDE of any changes in credentialing/licensed staff may result in suspension or revocation of CDE certification and shall also suffice as good cause for the suspension or termination of this Master Contract by LEA.

49. STAFF ABSENCE

When CONTRACTOR is a nonpublic school and CONTRACTOR'S classroom teacher is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage on LEA substitute teacher log. Substitute teachers shall remain with their assigned class during all instructional time. LEA shall not be responsible for any payment for instruction and/or services when an appropriately credentialed substitute teacher is not provided.

When CONTRACTOR is a nonpublic agency and/or related services provider, and CONTRACTOR'S service provider is absent, CONTRACTOR shall provide a qualified (as defined in Paragraph 7 of this Master Contract and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR'S service providers. It is understood that the parent of a student shall not be deemed to be a qualified substitute for his/her student. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and an authorized LEA representative.

50. STAFF PROFESSIONAL CONDUCT WHEN PROVIDING SERVICES AT SCHOOL OR SCHOOL RELATED EVENTS OR AT SCHOOL FACILITY AND/OR IN THE HOME

It is understood that all employees, subcontractors, and volunteers of any certified nonpublic school or nonpublic agency shall adhere to the customary professional and ethical standards when providing services. All practices shall only be within the scope of professional responsibility as defined in the professional code

of conduct for each profession as well as any LEA professional standards as specified in Board policies and/or regulations when made available to the CONTRACTOR.

For services provided on a public school campus, sign in/out procedures shall be followed by CONTRACTOR providers working in a public school classroom along with all other procedures for being on campus consistent with school and LEA policy. Such policies and procedures shall be made available to CONTRACTOR upon CONTRACTOR'S request. It is understood that the public school credentialed classroom teacher is responsible for the instructional program, and all nonpublic agency service providers shall work collaboratively with the classroom teacher, who shall remain in charge of the instructional program. Failure to comply with this and all LEA requirements in this regard shall be sufficient cause to terminate this Master Contract.

For services provided in a pupil's home as specified in the IEP, CONTRACTOR must ensure that at least one parent of the child or a LEA-approved responsible adult with written and signed authority to make decisions in an emergency is present during the provision of services. The names of any responsible adult other than the parent shall be provided to the LEA prior to the start of any home-based services, including written and signed authorization in emergency situations. The responsible adult cannot also be an employee associated with the NPS/NPA service provider. All problems and/or concerns reported to parents, both verbal and written shall also be provided to LEA. It is understood that unless otherwise agreed to by LEA, a public school credentialed teacher is responsible for the instructional program and all nonpublic agency related service providers shall work collaboratively with the teacher who shall remain in charge of supervising the instructional program.

HEALTH AND SAFETY MANDATES

51. HEALTH AND SAFETY

CONTRACTOR shall comply with all applicable Federal, state, local, and LEA laws, regulations, ordinances, policies, and procedures regarding student and employee health and safety. CONTRACTOR shall comply with the requirements of California Education Code sections 35021 *et seq.*, and 49406, and California Health and Safety Code section 121545 regarding the examination of CONTRACTOR'S employees and volunteers for tuberculosis. CONTRACTOR shall provide to LEA documentation for each individual volunteering, employed, contracted, and/or otherwise hired by CONTRACTOR of such compliance before an individual comes in contact with an LEA student.

CONTRACTOR shall comply with OSHA Bloodborne Pathogens Standards, Title 29 of the Code of Federal Regulations section 1910.1030 *et seq.* and Cal/OSHA's Bloodborne Pathogens Standards, Title 8 of the California Code of Regulations section 5193, when providing medical treatment or assistance to a student. CONTRACTOR further agrees to provide annual training for all employees regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

52. FACILITIES AND FACILITIES MODIFICATIONS

CONTRACTOR shall provide special education and/or related services to LEA students in facilities that comply with all applicable Federal, state, and local laws, regulations, and ordinances related, but not limited to disability access, fire, health, sanitation, and building standards and safety, fire warning systems, zoning permits and occupancy capacity. When CONTRACTOR is a nonpublic school, CONTRACTOR shall conduct fire drills as required by Title 5 of the California Code of Regulations section 550. During the duration of this Agreement, if CONTRACTOR is subject to fines, penalties and findings of non-compliance, CONTRACTOR shall assume any and all responsibilities for payment of such financial obligations. CONTRACTOR shall also be fully responsible for any structural changes and/or modifications to CONTRACTOR'S facilities as required to comply with applicable Federal, state, and local laws, regulations, and ordinances. Failure to notify LEA or CDE of any changes in, major modification or relocation of

facilities may result in the suspension or revocation of CDE certification and/or suspension or termination of this Master Contract by LEA.

In signing this Agreement, CONTRACTOR certifies that its facilities either comply with Federal and state and local laws regarding disability access, or possesses and has available upon demand, a self-evaluation and/or transition plan in accordance with said laws.

53. ADMINISTRATION OF MEDICATION

CONTRACTOR shall comply with the requirements of California Education Code section 49423 when CONTRACTOR serves an LEA student that is required to take prescription and/or over-the-counter medication during the school day. CONTRACTOR may designate personnel to assist an LEA student with the administration of such medication after the LEA student's parent(s) provide(s) to CONTRACTOR: (a) a written statement from a physician detailing the type, administration method, amount, and time schedules by which such medication shall be taken; and (b) a written statement from the LEA student's parent(s) granting CONTRACTOR permission to administer medication(s) as specified in the physician's statement. CONTRACTOR shall maintain, and provide to LEA upon request, copies of such written statements. CONTRACTOR shall maintain a written log for each LEA student to whom medication is administered. Such written log shall specify an LEA student's name, the type of medication, the date, time, and amount of each administration, and the name of CONTRACTOR'S employee who administered the medication. CONTRACTOR maintains full responsibility for assuring appropriate staff training in the administration of such medication consistent with an LEA student's physician's written orders. Any change in medication type, administration method, amount or schedule must be authorized by both a licensed physician and parent.

In the event there is an LEA student who is on a prescription medication regimen, the CONTRACTOR is to: (a) first obtain a copy of the appropriate medication authorization form available from the LEA student's primary regional or site nurse; or (b) in the event the student does not take prescription medication during the school day, but would only take such medication while in the care, custody and control of the CONTRACTOR, prior to the commencement of services to the LEA student, CONTRACTOR is to obtain a signed copy of the appropriate medication authorization form from the District. Both the District and CONTRACTOR shall retain a copy of the Authorization.

54. INCIDENT/ACCIDENT REPORTING

CONTRACTOR shall electronically submit, within 24 hours, any accident or incident report to LEA. CONTRACTOR shall properly submit accident or incident reports as required by the District.

55. CHILD ABUSE REPORTING

CONTRACTOR hereby agrees to annually train all staff members, including volunteers, so that they are familiar with and agree to adhere to its own child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11164 *et seq.* and California Education Code section 44691. To protect the privacy rights of all parties involved (i.e. reporter, child and alleged abuser), reports will remain confidential as required by law and professional ethical mandates. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to LEA.

CONTRACTOR is to read and become familiar with the District's Mandated Child Abuse and Neglect Reporting Policies (BP 5141.4 and AR 5141.4.). In the event there is a suspicion of abuse conducted by anyone (students, staff, contractor or others) on or off campus, CONTRACTOR is to file the appropriate report to the Sacramento County Sheriff. CONTRACTOR is also to confidentially notify the Legal Compliance Department ("Legal Compliance") of the report. CONTRACTOR is to cooperate with any investigation conducted by the District in connection with such report.

56. SEXUAL HARASSMENT

CONTRACTOR shall have a Sexual and Gender Identity Harassment Policy that clearly describes the kinds of conduct that constitute sexual harassment and that is prohibited by the CONTRACTOR'S policy, as well as Federal and state law. The policy should include procedures to make complaints without fear of retaliation and procedures for prompt and objective investigations of all sexual harassment complaints. CONTRACTOR further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures pursuant to California Government Code section 12950.1, including that each NPS/NPA with five or more employees must provide by January 1, 2021 at least 2 hours of training regarding sexual harassment to all supervisory employees and at least one hour of training to all nonsupervisory employees. All employees must complete sexual harassment training every two years. Any new supervisory employee must complete sexual harassment training within six (6) months of starting as a supervisory employee. The training shall include information and practical guidance regarding federal and state statutory provisions concerning the prohibition against, prevention of and correction of sexual harassment, and remedies available to victims of sexual harassment in employment as well as including practical examples to instruct supervisors in prevention of harassment, discrimination, and retaliation. The training should be presented by someone with training or expertise in prevention of harassment, discrimination, and retaliation.

57. REPORTING OF MISSING CHILDREN

CONTRACTOR assures LEA that all staff members, including volunteers and all independent contractor(s) and/or subcontractor(s) authorized pursuant to this Master Contract, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370 et. seq. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be properly submitted to LEA. The written statement shall be submitted as specified by LEA.

FINANCIAL

58. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES

CONTRACTOR shall ensure that the nonpublic school or nonpublic agency has the necessary financial resources to provide an appropriate education for the students enrolled and will distribute those resources in such a manner to implement the IEP and ISA for each and every student.

CONTRACTOR shall comply with all LEA procedures concerning enrollment, contracting, attendance reporting, service tracking and billing, including requirements of electronic billing, as specified by LEA Procedures. CONTRACTOR shall be paid for the provision of special education and/or related services specified in an LEA student's IEP and ISA which are provided on billable days of attendance. All payments by LEA shall be made in accordance with the terms and conditions of this Master Contract and in compliance with LEA Procedures, and will be governed by all applicable Federal and state laws. If the CONTRACTOR is a nonpublic school, CONTRACTOR shall ensure that the nonpublic school's enrollment procedures include verification of immunizations (including adolescent pertussis booster vaccination (Tdap) for all students entering the seventh grade.

CONTRACTOR shall maintain separate registers for the basic education program, each related service, and services provided by instructional assistants, behavior intervention aides and bus aides. Original attendance forms (i.e., roll books for the basic education program service tracking documents and notes for instructional assistants, behavioral intervention aides, bus aides, and each related service) shall be completed by the actual service provider whose signature shall appear on such forms and shall be available for review, inspection, or audit by LEA during the effective period of this Master Contract and for a period of five (5) years thereafter.

CONTRACTOR shall verify the accuracy of minutes of reported attendance that is the basis of services being billed for payment.

CONTRACTOR shall submit invoices and related documents to LEA for payment for each calendar month when education or related services were provided. Invoices and related documents shall be properly submitted electronically and, in addition, on a LEA form with signatures in the manner prescribed by LEA. Contractor will submit invoices using the format provided by LEA. At the request of LEA, invoices may require the following information: Name of an LEA student for whom service was provided; the type of service provided; (if payment for assessment is approved by LEA pursuant to Section 36 of this Master Contract, the invoice must describe whether the assessment was prepared for an initial, annual, amended, or triennial IEP); month of service; specific dates (date, month, year and times) of services coordinated pursuant to LEA-approved calendar unless otherwise specified in the IEP or agreed to by LEA; name of staff who provided the service and that individual's licensing and credentials; approved cost of each invoice; total for each service and total for the monthly invoice; date invoice was mailed; signature of the nonpublic school/nonpublic agency administrator authorizing that the information is accurate and consistent with the ISA, CDE certificates and staff notification; verification that attendance report is attached as appropriate; indication of any made-up session consistent with this Master Contract; and verification that progress reports have been provided consistent with the ISA (consistent with IEP benchmark dates, unless otherwise specified on the ISA); and name or initials of each student for when the service was provided. In the event services were not provided, rationale for why the services were not provided shall be included.

Such an invoice is subject to all conditions of this Master Contract. At the discretion of LEA, an electronic invoice may be required provided such notice has been made in writing and training provided to the CONTRACTOR at no additional charge for such training.

Invoices shall be submitted no later than thirty (30) days after the end of the attendance accounting period in which the services were rendered. LEA shall make payment to CONTRACTOR based on the number of billable days of attendance and hours of service at rates specified in this Master Contract within forty-five (45) days of LEA's receipt of properly submitted hard copy of invoices prepared and submitted as specified in California Education Code Section 56366.5. CONTRACTOR shall correct deficiencies and submit re-billing invoices no later than thirty (30) calendar days after the invoice is returned by LEA. LEA shall pay properly submitted re-billing invoices no later than forty-five (45) days after the date a completely corrected re-billing invoice is received by LEA.

In no case shall initial payment claim submission for any Master Contract fiscal year (July through June) extend beyond December 31st after the close of the fiscal year. In no case shall any re-billing for the Master Contract fiscal year (July through June) extend beyond six (6) months after the close of the fiscal year unless approved by LEA to resolve billing issues including re-billing issues directly related to a delay in obtaining information from the Commission on Teacher Credentialing regarding teacher qualification, but no later than twelve (12) months from the close of the fiscal year. If the billing or re-billing error is the responsibility of LEA, then no limit is set provided that LEA and CONTRACTOR have communicated such concerns in writing during the twelve-month period following the close of the fiscal year. LEA will not pay mileage for NPA employee.

59. RIGHT TO WITHHOLD PAYMENT

LEA may withhold payment to CONTRACTOR when: (a) CONTRACTOR has failed to perform, in whole or in part, under the terms of this Contract; (b) CONTRACTOR has billed for services rendered on days other than billable days of attendance or for days when student was not in attendance and/or did not receive services from CONTRACTOR; (c) CONTRACTOR was overpaid by LEA as determined by inspection, review, and/or audit of its program, work, and/or records; (d) CONTRACTOR has failed to provide supporting documentation with an invoice as required by Education Code section 56366.5(a); (e) education and/or related services are provided to LEA students by personnel who are not appropriately credentialed, licensed,

trained, or otherwise qualified; (f) LEA has not received, prior to school closure or contract termination, all documents concerning one or more LEA students enrolled in CONTRACTOR'S educational program; (g) CONTRACTOR fails to confirm a student's change of residence to another district or confirms the change or residence to another district, but fails to notify LEA within five (5) days of such confirmation; (h) CONTRACTOR receives payment from Medi-Cal or from any other agency or funding source for a service provided to an LEA student; or (i) CONTRACTOR fails to provide the required liability/insurance documentation as outlined in Paragraph 15 of this Master Contract. It is understood that no payments shall be made for any invoices that are not received by six (6) months following the close of the prior fiscal year, for services provided in that year.

Final payment to CONTRACTOR in connection with the cessation of operations and/or termination of a Master Contract will be subject to the same documentation standards described for all payment claims for regular ongoing operations. In addition, final payment may be withheld by LEA until completion of a review or audit, if deemed necessary by LEA. Such review or audit will be completed within ninety (90) days. The final payment may be adjusted to offset any previous payments to the CONTRACTOR determined to have been paid in error or in anticipation of correction of documentation deficiencies by the CONTRACTOR that remain uncorrected.

The amount which may be withheld by LEA with respect to each of the subparagraphs of the preceding paragraph are as follows: (a) the value of the service CONTRACTOR failed to perform; (b) the amount of overpayment; (c) the entire amount of the invoice for which satisfactory documentation has not been provided by CONTRACTOR; (d) the amount invoiced for services provided by the individual not appropriately credentialed, licensed, trained, or otherwise qualified; (e) the proportionate amount of the invoice related to the applicable pupil for the time period from the date the violation occurred and until the violation is cured; or (f) the amount paid to CONTRACTOR by Medi-Cal or another agency or funding source for the service provided to an LEA student.

If LEA determines that cause exists to withhold payment to CONTRACTOR, LEA shall, within ten (10) business days of this determination, provide to CONTRACTOR written notice that LEA is withholding payment. Such notice shall specify the basis or bases for LEA's withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, CONTRACTOR shall take all necessary and appropriate action to correct the deficiencies that form the basis for LEA's withholding payment or submit a written request for extension of time to correct the deficiencies. Upon receipt of CONTRACTOR'S written request showing good cause, LEA shall extend CONTRACTOR'S time to correct deficiencies (usually an additional thirty (30) days), otherwise payment will be denied.

If after subsequent request for payment has been denied and CONTRACTOR believes that payment should not be withheld, CONTRACTOR shall send written notice to LEA specifying the reason it believes payment should not be withheld. LEA shall respond to CONTRACTOR'S notice within thirty (30) business days by indicating that a warrant for the amount of payment will be made or stating the reason LEA believes payment should not be made. If LEA fails to respond within thirty (30) business days or a dispute regarding the withholding of payment continues after LEA's response to CONTRACTOR'S notice, CONTRACTOR may invoke the following escalation policy.

After forty-five (45) business days: CONTRACTOR may notify the Authorized LEA's Representative of the dispute in writing. LEA Authorized Representative shall respond to the CONTRACTOR in writing within fifteen (15) business days.

After sixty (60) business days: Disagreements between LEA and CONTRACTOR concerning the Master Contract may be appealed to the County Superintendent of Schools or the State Superintendent of Public Instruction pursuant to the provisions of California Education Code Section 56366(c)(2).

60. PAYMENT FROM OUTSIDE AGENCIES

CONTRACTOR shall notify LEA when Medi-Cal or any other agency is billed for the costs associated with the provision of special education and/or related services to LEA students. Upon request, CONTRACTOR shall provide to LEA any and all documentation regarding reports, billing, and/or payment by Medi-Cal or any other agency for the costs associated with the provision of special education and/or related services to LEA students.

61. PAYMENT FOR ABSENCES

NONPUBLIC SCHOOL STAFF ABSENCE

Whenever a classroom teacher employed by CONTRACTOR is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage pursuant to LEA Procedures. Substitute teachers shall remain with their assigned class during all instructional time. LEA will not pay for instruction and/or services unless said instruction or service is provided by an appropriately credentialed substitute teacher.

Whenever a related service provider is absent, CONTRACTOR shall provide a qualified (as defined in Paragraph 7 of this Master Contract and as determined by LEA) substitute. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided unless otherwise agreed in an LEA student's IEP.

NONPUBLIC SCHOOL STUDENT ABSENCE

If CONTRACTOR is a nonpublic school, LEA shall be notified if a student has been out of school for more than five (5) consecutive days. CONTRACTOR agrees to coordinate with LEA to determine whether the student absences are due to a health problem and whether any change to services or supports is needed at that time. (5 CCR §3051.17(c).)

If CONTRACTOR is a nonpublic school, no later than the tenth (10th) cumulative day of an LEA student's unexcused absence, CONTRACTOR shall notify LEA of such absence as specified in LEA Procedures.

Criteria for a billable day for payment purposes is one (1) day of attendance as defined in California Education Code sections 46010, 46010.3 and 46307. LEA shall not pay for services provided on days that a student's attendance does not qualify for Average Daily Attendance ("ADA") reimbursement under state law. *Per Diem* rates for students whose IEPs authorize less than a full instructional day may be adjusted on a pro rata basis in accordance with the actual proportion of the school day the student was served. LEA shall not be responsible for payment of related services for days on which a student's attendance does not qualify for ADA reimbursement under state law, nor shall student be eligible for make-up services.

NONPUBLIC AGENCY STAFF ABSENCE

When CONTRACTOR is a nonpublic agency and CONTRACTOR'S service provider is absent, CONTRACTOR shall provide a qualified (as defined in Paragraph 7 of this Master Contract and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR'S service providers. LEA shall not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and LEA. In the event services were not provided, reasons for why the services were not provided shall be included.

NONPUBLIC AGENCY STUDENT ABSENCE

If CONTRACTOR is a nonpublic agency, it shall notify LEA of the absence of an LEA student no later than the fifth (5th) consecutive service day of the student's absence. LEA shall not be responsible for the payment of services when a student is absent.

62. LEA AND/OR CONTRACTOR CLOSURE

The following shall apply in the event of a LEA or CONTRACTOR closure due to an emergency, public health order, Executive Order, or other extraordinary conditions, including fire, flood, earthquake, war, or epidemic/pandemic, consistent with guidelines followed by LEAs under Education Code Section 41422:

- a. If CONTRACTOR remains open during any of the above-circumstances and serves students appropriately as delineated in the ISA, CONTRACTOR shall receive payment, regardless of whether a sending LEA is open or closed.
- a. NPS School Closure - If the CONTRACTOR NPS is closed due to any of the above-circumstances and the LEA is able to obtain alternative placement for the student, CONTRACTOR shall not receive payment for days the student is not in attendance due to school closure. If the LEA is unable to obtain an alternative placement, CONTRACTOR shall receive payment consistent with a signed ISA, as though the student were continuing in their regular attendance, until alternative placement can be found.
- b. LEA and NPS School Closure - If both CONTRACTOR and LEA are closed due to any of the above-circumstances, on days the LEA is funded, CONTRACTOR shall receive payment consistent with a signed ISA, until alternative placement can be found. If the LEA is able to obtain alternative placement for the student, CONTRACTOR shall not receive payment for days the student is not in attendance due to school closure.
- c. In the event of CONTRACTOR closure due to an emergency, public health order, Executive Order, or other extraordinary conditions, including fire, flood, earthquake, war, or epidemic/pandemic, LEA reserves the right to withhold payment for services not rendered pursuant to an LEA student's ISA, consistent with Paragraph 59.

CONTRACTOR also agrees to, in the case of unexpected school closures, provide reasonable evidence that all appropriate NPS/NPA staff remain employed so as to continue providing instruction and academic related support to students via distance learning modalities (to include use of virtual platforms for students and teachers to interact). In this scenario the CONTRACTOR also will ensure students have reliable internet accessibility as well as the physical technology (i.e. Chromebooks, Ipads, hot-spots etc) required to access and participate. In this scenario the CONTRACTOR will provide a mutually agreeable attendance/service log tracking mechanism so as to ensure clear understanding of attendance, service delivery and related billing.

When a school closure contemplated by this paragraph is lifted, CONTRACTOR shall notify the LEAs it serves of any lost instructional minutes. CONTRACTOR and LEAs shall work collaboratively to determine the need, if any, for make-up days or service changes, and shall work together to amend IEP and ISA paperwork as appropriate.

63. INSPECTION AND AUDIT

CONTRACTOR shall maintain and LEA shall have the right to examine and audit all of the books, records, documents, accounting procedures and practices and other evidence that reflect all costs claimed to have been incurred or fees claimed to have been earned under this Agreement. Access for inspection and audit may include unannounced inspections by LEA.

CONTRACTOR shall provide LEA access to all records, including but not limited to those documents identified in Paragraph 9 of this Master Contract. CONTRACTOR shall make all records available at the office of LEA or CONTRACTOR'S offices (to be specified by LEA), at all reasonable times and without charge. Copies of all records shall be provided to LEA within five (5) working days of a written request from LEA. CONTRACTOR shall, at no cost to LEA, provide assistance for such examination or audit. LEA's rights under this section shall also include access to CONTRACTOR'S offices for purposes of interviewing CONTRACTOR'S employees. If any document or evidence is stored in an electronic form, a hard copy shall be made available to LEA, unless LEA agrees to the use of the electronic format.

CONTRACTOR shall obtain from its subcontractors and suppliers written agreements to the requirements of this section and shall provide a copy of such agreements to LEA upon request by LEA.

If an inspection, review, or audit by LEA, a state agency, a Federal agency, and/or an independent agency/firm determines that CONTRACTOR owes LEA monies as a result of CONTRACTOR'S over billing or failure to perform, in whole or in part, any of its obligations under this Master Contract, LEA shall provide to CONTRACTOR written notice demanding payment from CONTRACTOR and specifying the basis or bases for such demand. Unless CONTRACTOR and LEA otherwise agree in writing, CONTRACTOR shall pay to LEA the full amount owed as a result of CONTRACTOR'S over billing and/or failure to perform, in whole or in part, any of its obligations under this Master Contract, as determined by an inspection, review, or audit by LEA, a state agency, a Federal agency, and/or an independent agency/firm. CONTRACTOR shall make such payment to LEA within thirty (30) days of receipt of LEA's written notice demanding payment.

64. RATE SCHEDULE

The attached Rate Schedules (Exhibits A and B) limit the number of LEA students that may be enrolled and the maximum dollar amount of the contract. They may also limit the maximum number of students that can be provided specific services. Per Diem rates for LEA students whose IEPs authorize less than a full instructional day may be adjusted proportionally. In such cases only, the adjustments in basic education rate shall be based on the required minimum number of minutes per grade level as noted in California Education Code sections 46200-46208.

Special education and/or related services offered by CONTRACTOR shall be provided by qualified personnel as per State and Federal law, and the codes and charges for such educational and/or related services during the term of this Master Contract, shall be as stated in Exhibits A and B.

When CONTRACTOR is a nonpublic school associated with a Residential Treatment Center ("NPS/RTC"), Educationally Related Mental Health Services ("ERMHS") are provided in an integrated, intensive, educationally related therapeutic residential setting which includes social emotional/behavior support through individual counseling, group counseling, family consultation and support, as appropriate. It is a collaborative model which includes educational professionals and related service providers, where all supports and services are integrated in the NPS/RTC program. Costs for ERMHS are all inclusive and combined with the daily rate as ERMHS+RB ("ERMHS + Room and Board"). ERMHS plus Room and Board payments are based on positive attendance (payable for up to a maximum of 365 days) only, with up to a maximum of 10 days payment per student, per contract year, when a bed is unoccupied, for home visits of a therapeutic nature.

Any Nonpublic School ("NPS") or residential facility requesting a change in rate for any services provided during a subsequent Master Contract year must make a request in writing to the Sacramento County SELPA Directors, with a copy sent to LEA Director or designee, by January 15th of each calendar year. Increases will only be considered for approval for entities that have received a positive review on the Quality On-Site NPS Review Rubric.

EXHIBIT A: RATES - NON-PUBLIC SCHOOL ONLY

CONTRACTOR Capital Kids Occupational Therapy, Inc. **CONTRACTOR NUMBER** _____ **2020-21**
 (CONTRACT YEAR)

Per CDE Certification, total enrollment may not exceed _____ **If blank, the number shall be as determined by CDE Certification.**

Rate Schedule. This rate schedule limits the number of LEA students who may be enrolled and the maximum dollar amount of the contract. It may also limit the maximum number of students who can be provided specific services. Special education and/or related services offered by CONTRACTOR, and the charges for such educational and/or related services during the term of this contract shall be as follows:

Payment under this contract may not exceed _____
 Total LEA enrollment may not exceed _____
 (per Master Contract Paragraph 62)

	Rate	Period
A. <u>Basic Education Program/Special Education Instruction</u>		Per Day
Basic Education Program/Dual Enrollment	_____	_____

Per diem rates for LEA students whose IEPs authorize less than a full instructional day shall be adjusted proportionally.

B. Related Services

(1) a. Transportation – Round Trip (NPA only, unless otherwise agreed to by LEA)	_____	_____
b. Transportation – One Way (NPA only, unless otherwise agreed to by LEA)	_____	_____
c. Transportation-Dual Enrollment	_____	_____
d. Public Transportation	_____	_____
e. Parent*	_____	_____
(2) a. Educational Counseling – Individual	_____	_____
b. Educational Counseling – Group of	_____	_____
c. Counseling – Parent	_____	_____
(3) a. Adapted Physical Education – Individual	_____	_____
b. Adapted Physical Education – Group of _____	_____	_____
c. Adapted Physical Education – Group of _____	_____	_____
(4) a. Language and Speech Therapy – Individual	_____	_____
b. Language and Speech Therapy – Group of 2	_____	_____
c. Language and Speech Therapy – Group of 3	_____	_____
d. Language and Speech Therapy – Per diem	_____	_____
e. Language and Speech - Consultation Rate	_____	_____
(5) a. Additional Instructional Assistant - Individual (must be authorized on IEP)	_____	_____
b. Additional Instructional Assistant – Group of 2	_____	_____
c. Additional Instructional Assistant – Group of 3	_____	_____
(6) Intensive Special Education Instruction**	_____	_____
(7) a. Occupational Therapy – Individual	_____	_____
b. Occupational Therapy – Group of 2	_____	_____
c. Occupational Therapy – Group of 3	_____	_____
d. Occupational Therapy – Group of 4 - 7	_____	_____
e. Occupational Therapy - Consultation Rate	_____	_____
(9) Physical Therapy	_____	_____
(10) a. Behavior Intervention – BII	_____	_____
b. Behavior Intervention – BID	_____	_____
Provided by: _____	_____	_____

(11) Nursing Services
Other

_____	_____
_____	_____
_____	_____

*Parent transportation reimbursement rates are to be determined by LEA.
**By credentialed Special Education Teacher.

INDIVIDUAL SERVICES AGREEMENT FOR NONPUBLIC, NONSECTARIAN SCHOOL SERVICES
 (Education Code Sections 56365 *et seq.*)

This agreement is effective on _____ or the date student begins attending a nonpublic school if after the date identified, and terminates at 5:00 P.M. on June 30, 2021, unless sooner terminated as provided in the Master Contract and by applicable law.

Local Education Agency(LEA)				Nonpublic School			
Address				Address			
City, State Zip				City, State, Zip			
LEA Case Manager				Phone		Fax	
Student Last Name				Student First Name		Program Contact Name	
D.O.B.				I.D. #		e-Mail	
Grade		Level		Sex		() M () F	
Parent/Guardian Last Name		Parent/Guardian First Name		Education Schedule – Regular School Year			
Address		Address		Contract Begins		Ends	
City, State, Zip		City, State, Zip		Master Contract Approved by the Governing Board on			
Home Phone		Business					
				Number of Days		Number of Weeks	
				Education Schedule – Extended School Year			
				Number of Days		Number of Weeks	

DESIGNATED INSTRUCTION AND SERVICES / RELATED SERVICES:

<u>SERVICES</u>	<u>PROVIDER</u>				Cost and Duration of Session	Number of Sessions per wk/mo/yr	Maximum Number of Sessions		Estimated Maximum Total Cost for Contracted Period
	<u>LEA</u>	<u>NPS</u>	<u>NPA</u>	OTHER Specify			Reg School Year	ESY	
A. BASIC EDUCATION									
B. RELATED SERVICES									
1. Transportation a. Paid to NPS/A b. Reimburse parent									
2. Counseling a. Group b. Individual c. Family									
3. Adapted P.E.									
4. Speech/Language a. Group b. Individual									
5. Occupational Therapy a. Therapy b. Consultation									

B. RELATED SERVICES (cont'd)	Provider				Cost and Duration of Session	Number of Sessions per wk/mo/yr	Maximum Number of Sessions		Estimated Maximum Total Cost for Contracted Period
	LEA	NPS	NPA	OTHER Specify			Reg School Year	ESY	
6. Physical Therapy a. Therapy b. Consultation									
7. ABA a. Consult b. Direct c. Supervision d. Assessment									
8. One-to-One Aide									
9. Other									
						TOTAL COST		\$	

ESTIMATED MAXIMUM RELATED SERVICES COST \$ _____

SPECIALIZED EQUIPMENT/SUPPLIES _____ \$ _____

TOTAL ESTIMATED MAXIMUM BASIC EDUCATION/ RELATED SERVICES COSTS/SPECIALIZED EQUIPMENT/SUPPLIES \$ _____

4. Other Provisions/Attachments: _____

5. Progress Reporting Requirements: _____ Quarterly _____ Monthly _____ Other (Specify _____)

MASTER CONTRACT APPROVED BY THE GOVERNING BOARD ON _____

The Parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

-CONTRACTOR- _____ -LEA- _____

(Name of Nonpublic School) _____ (Name of LEA) _____

 (Signature) (Date) (Signature) (Date)

 (Name and Title) (Name of Superintendent or Authorized Designee)

EXHIBIT B: RATES – NON-PUBLIC AGENCY ONLY – 2020-2021 CONTRACT YEAR

CONTRACTOR: Capital Kids Occupational Therapy, Inc.

Rate Schedule. This rate schedule limits the number of LEA students who may be enrolled and the maximum dollar amount of the contract. It may also limit the maximum number of students who can be provided specific services. Special education and/or related services offered by CONTRACTOR, and the charges for such educational and/or related services during the term of this contract shall be as follows:

DESCRIPTION	RATES
LANGUAGE AND SPEECH THERAPY	
PER DIEM – NPA provides all services at assigned school site for a flat per diem rate based on a full work day for this discipline. Rate will be pro-rated if NPA staff works less than a full work day.	
DIRECT THERAPY 1:1 or small group SLPA (Supervised by SLP)	\$120.00 Per Hour \$100.00 Per Hour
CONSULTATION: student observation as it relates to program development and/or data collection; IEP team member training; collaboration with IEP team member(s)	
OTHER SERVICES: (requires prior approval of LEA per Section 36 of the Master Contract) formal assessment and report writing; written annual progress report; benchmark reporting on SEIS; sizing and adjustment of equipment; attendance at IEP meetings IEP Meeting Attendance	\$120.00 Per Hour
OCCUPATIONAL THERAPY	
PER DIEM – NPA provides all services at assigned school site for a flat per diem rate based on a full work day for this discipline. Rate will be pro-rated if NPA staff works less than a full work day.	
DIRECT THERAPY 1:1 or small group COTA (Supervised by OTR)	\$120.00 Per Hour \$100.00 Per Hour
CONSULTATION: student observation as it relates to program development and/or data collection; IEP team member training; collaboration with IEP team member(s)	
OTHER SERVICES: (requires prior approval of LEA per Section 36 of the Master Contract) formal assessment and report writing; written annual progress report; benchmark reporting on SEIS; sizing and adjustment of equipment; attendance at IEP meetings IEP Meeting Attendance	\$120.00 Per Hour
PHYSICAL THERAPY	
PER DIEM – NPA provides all services at assigned school site for a flat per diem rate based on a full work day for this discipline. Rate will be pro-rated if NPA staff works less than a full work day.	
CONSULTATION: student observation as it relates to program development and/or data collection; IEP team member training; collaboration with IEP team member(s)	
OTHER SERVICES: (requires prior approval of LEA per Section 36 of the Master Contract) formal assessment and report writing; written annual progress report; benchmark reporting on SEIS; sizing and adjustment of equipment; attendance at IEP meetings	
BEHAVIOR INTERVENTION SERVICES	
PER DIEM – NPA provides all services at assigned school site for a flat per diem rate based on the work day for this discipline. Rate will be pro-rated if NPA staff works less than the identified work day: <i>Check the applicable work day:</i> <input type="checkbox"/> Full Work Day <input type="checkbox"/> Half Work Day	
DIRECT STUDENT AIDE 1:1 or small group, implementing behavior plan, data collection.	
CONSULTATION: student observation as it relates to program development and/or data collection; IEP team member training; collaboration with IEP team member(s).	
SUPERVISING CONSULTANT: student observation as it relates to program development and/or data collection; IEP team member training; collaboration with IEP team member(s).	
OTHER SERVICES: (requires prior approval of LEA per Section 36 of the Master Contract) formal assessment and report writing; written annual progress report; benchmark reporting; attendance at IEP meetings.	
OTHER	
PER DIEM – NPA provides all services at assigned school site for a flat per diem rate based on a full work day for this discipline. Rate will be pro-rated if NPA staff works less than a full work day.	

INDIVIDUAL SERVICES AGREEMENT FOR NONPUBLIC AGENCY SERVICES (Education Code Sections 56365 et seq.)

This agreement is effective on _____ or the date student begins receiving services from a nonpublic agency, if after the date identified, and terminates at 5:00 P.M. on June 30, 2021, unless sooner terminated as provided in the Master Contract and by applicable law.

SELPA INFORMATION	
Special Education	Program Contact: Rebecca Bryant
Sacramento City Unified School District	Program Contact Phone: (916) 643-9174
5735 47 th Avenue	Program Contact Fax: (916) 399-2019
Sacramento, CA 95824	Program Contact E-mail: Beckybr@scusd.edu

NPA INFORMATION	
Nonpublic Agency:	Program Contact:
Address:	Program Contact Phone:
City/State/Zip	Program Contact Fax:
	Program Contact E-mail:

STUDENT INFORMATION			
Student Last:		Student First:	
DOB:	Grade:	Sex: () F () M	Student ID#:
Student Track:		Progress Reporting Requirements: (At least 4 per Section 36)	
# of Days Reg School Yr:	# of Days Ext School Yr:	() IEP Benchmark Dates () Other: _____	
Parent/Guardian Last:		Parent/Guardian First:	
Parent/Guardian Phone #1: ()-		Parent/Guardian Phone #2: ()-	
School Site:		SpEd Case Manager:	
Address:		SpEd Case Manager Phone: (916)-	
City/Zip:		SpEd Case Manager Fax: (916)-	
School Site Phone: (916)-		SpEd Case Manager E-mail: @scusd.edu	

CONTRACT INFORMATION		
ISA Begins:	ISA Ends:	Master Contract Approved by Governing Board on:

SERVICE INFORMATION									
	Direct Therapy Sessions/Duration per IEP Year		Consultation Sessions/Duration per IEP Year		Other Services per IEP Year		TOTAL Duration	COST Per Hour	Estimated Max Total for ISA Period
	Reg School YR	ESY	Reg School YR	ESY	Reg School YR	ESY			
Language and Speech Therapy	sessions minutes	sessions minutes	sessions minutes	sessions minutes			hours		
Occupational Therapy	sessions minutes	sessions minutes	sessions minutes	sessions minutes			hours		
Physical Therapy	sessions minutes	sessions minutes	sessions minutes	sessions minutes			hours		

Behavior Intervention Services	sessions minutes	sessions minutes	sessions minutes	sessions minutes			hours		
Other:	sessions minutes	sessions minutes	sessions minutes	sessions minutes			hours		

The Parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

-CONTRACTOR-

-LEA-

(Name of Nonpublic Agency)

(Name of LEA)

(Signature)

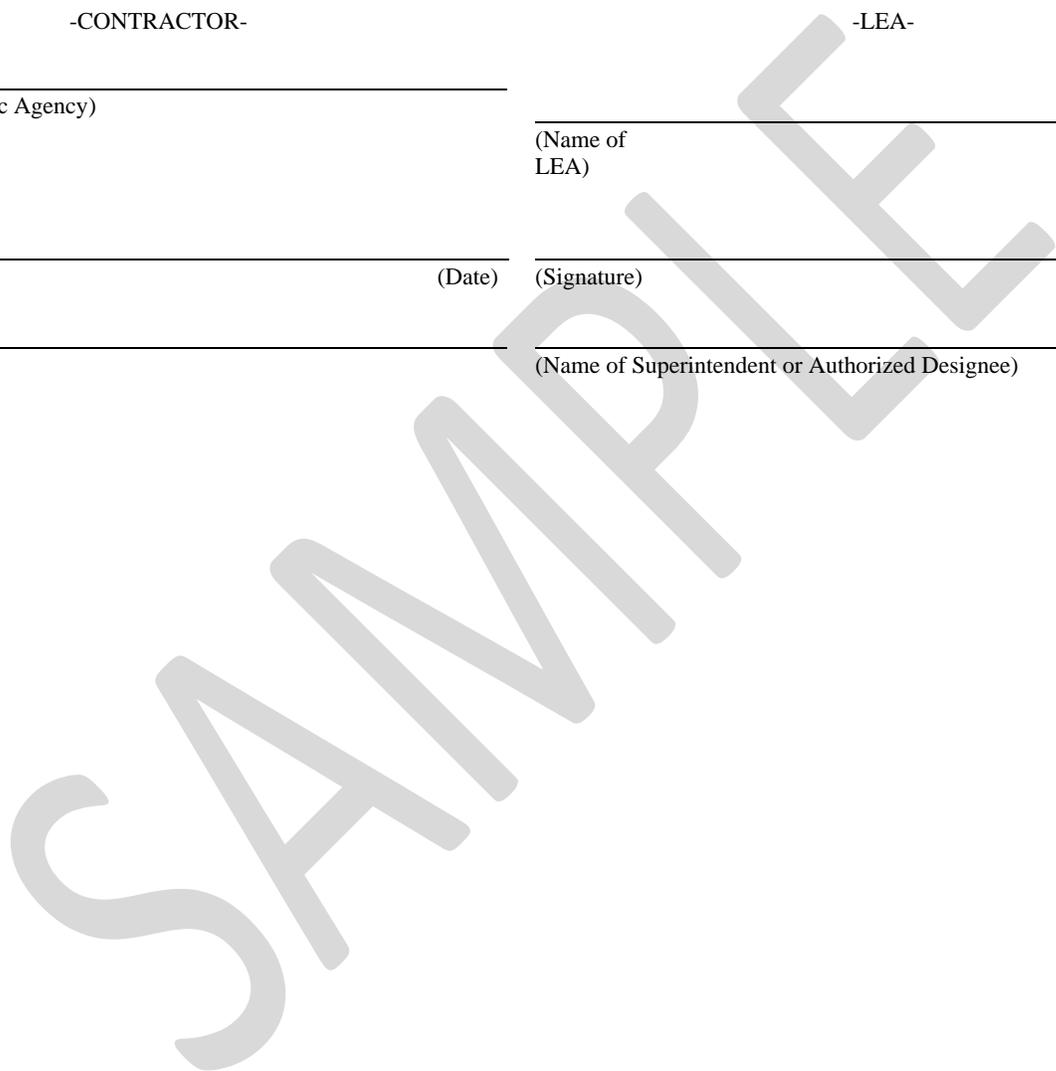
(Date)

(Signature)

(Date)

(Name and Title)

(Name of Superintendent or Authorized Designee)





SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1b

Meeting Date: March 18, 2021

Subject: Approve Personnel Transactions

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

Division: Human Resources Services

Recommendation: Approve Personnel Transactions

Background/Rationale: N/A

Financial Considerations: N/A

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

Documents Attached:

1. Certificated Personnel Transactions Dated March 18, 2021
2. Classified Personnel Transactions Dated March 18, 2021

<p>Estimated Time of Presentation: N/A Submitted by: Cancy McArn, Chief Human Resources Officer Approved by: Jorge A. Aguilar, Superintendent</p>
--

Attachment 1: CERTIFICATED 3/18/2021

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY-REEMPLY							
VALENCIA	LEILA	0	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	2/22/2021	6/30/2021	EMPLOY PROB 2/22/21
GLEASON JR	RICKEY	0	Teacher, Resource, Special Ed.	ROSEMONT HIGH SCHOOL	2/17/2021	6/30/2021	EMPLOY PROB 2/17/21
HERNANDEZ	LESLIE	B	Supervisor, Special Education	SPECIAL EDUCATION DEPARTMENT	4/5/2021	6/30/2021	EMPLOY PROB 4/5/21
RUIZ	KASIE	0	Teacher, Resource, Special Ed.	C. K. McCLATCHY HIGH SCHOOL	2/16/2021	6/30/2021	EMPLOY PROB 2/16/21
WOLF	JAIME	B	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	9/21/2020	6/30/2021	EMPLOY PROB 9/21/20

LEAVES							
ABIMBOLA	SAMANTHA	A	Teacher, Elementary	WASHINGTON ELEMENTARY SCHOOL	2/9/2021	4/4/2021	LOA (PD) 2/9-4/4/21
ABIMBOLA	SAMANTHA	A	Teacher, Elementary	WASHINGTON ELEMENTARY SCHOOL	4/5/2021	6/30/2021	LOA (PD) FMLA/CFRA 4/5-6/30/21
ELLEFSSEN	MICHELE	A	Teacher, Elementary	ABRAHAM LINCOLN ELEMENTARY	3/1/2021	6/30/2021	LOA RTN (PD) FMLA/CFRA/HE 3/1/21
MARTIN	BRITTANY	A	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	2/4/2021	3/5/2021	LOA (PD) FMLA/CFRA 2/4-3/5/21
MARTIN	TIFFANY	B	Teacher, High School	ENGINEERING AND SCIENCES HS	2/24/2021	6/30/2021	LOA (UNPD) ADMIN 2/24/21-6/30/21
MARTIN	DANIELLE	A	School Social Worker	INTEGRATED COMMUNITY SERVICES	2/11/2021	6/30/2021	LOA MILITARY 2/11/21-6/30/21
MARTIN	DANIELLE	A	School Social Worker	INTEGRATED COMMUNITY SERVICES	2/2/2021	2/10/2021	LOA (UNPD) 2/2-2/10/21
NGUYEN	PHUONG	A	Teacher, Elementary	NICHOLAS ELEMENTARY SCHOOL	3/1/2021	4/22/2021	LOA EXT (PD) 3/1-4/22/21
SHANNON	AMBER	C	Teacher, High School	C. K. McCLATCHY HIGH SCHOOL	3/1/2021	6/30/2021	LOA RTN (PD) FMLA/CFRA 3/1/21
STERLING	DORIS	A	Teacher, Elementary	EARL WARREN ELEMENTARY SCHOOL	2/12/2021	5/16/2021	LOA (PD) FMLA/CFRA

RE-ASSIGN/STATUS CHANGE							
FISHER	DAVID	A	Teacher, Unassigned	REASSIGNED	7/1/2020	6/30/2021	EXT REA 7/1/20
MILEVSKY	NICOLE	A	School Psychologist	REASSIGNED	7/1/2020	6/30/2021	EXT REA 7/1/20
SHAFTO	APRILLE	B	Supervisor, Special Education	SPECIAL EDUCATION DEPARTMENT	1/25/2021	6/30/2021	REA/STCHG 1/25/21

SEPARATE / RESIGN / RETIRE							
LOISEAU	EUNICE	B	Lang. Speech & Hearing Speclst	SPECIAL EDUCATION DEPARTMENT	9/1/2020	6/18/2021	SEP/RESIGN 6/18/21
SMOOT	SARAH	A	School Nurse	HEALTH SERVICES	7/1/2020	6/18/2021	SEP/RESIGN 6/18/21
HARRIS	DANIEL	A	Teacher, Elementary	PONY EXPRESS ELEMENTARY SCHOOL	7/1/2020	6/18/2021	SEP/RETIRE 6/18/21
SHIN	ELAINE	A	Teacher, Elementary	ISADOR COHEN ELEMENTARY SCHOOL	7/1/2020	6/18/2021	SEP/RETIRE 6/18/21
STERLING	DORIS	A	Teacher, Elementary	EARL WARREN ELEMENTARY SCHOOL	5/17/2021	6/18/2021	SEP/RETIRE 6/18/21
HOWE	RICHARD	A	Teacher, K-8	GENEVIEVE DIDION ELEMENTARY	7/1/2020	6/18/2021	SEP/RETIRE 6/18/21
ALVARADO	OLIVIA	A	School Social Worker	INTEGRATED COMMUNITY SERVICES	7/1/2020	6/17/2021	SEP/RETIRED 6/17/21

TRANSFER



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1c

Meeting Date: March 18, 2021

Subject: Approve Donations to the District for the Period of February 1-28, 2021

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

Division: Business Services

Recommendation: Accept the donations to the District for the period of February 1-28, 2021.

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

Financial Considerations: None

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

Documents Attached:

1. Donations Report for the period of February 1-28, 2021

<p>Estimated Time: N/A Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>
--

B OF A - BANK OF AMERICA

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BA21-0000474	Posted	Engel Research Partners LLC	6437	Check	02/01/21	2032				Donation, Engel Research, Ck	75.00
		13- 5310- 0- 8690- - - - 0810-					75.00				
BA21-0000482	Posted	The Met Sacramento Foundation	6461	Check	02/09/21	2388			BA0000196	Donation, The Met Sacrament	4,000.00
		09- 0812- 0- 8690- - - - 0560-				4,000.00					
Total for Sacramento City Unified School District											4,075.00

Fund-Object Recap

09-8690	Donation Board Acknowledgement	4,000.00
Fund 09 - Charter School		4,000.00
13-8690	Donation Board Acknowledgement	75.00
Fund 13 - Cafeteria		75.00
Fiscal Year 2021		4,075.00
Total for Sacramento City Unified School District		4,075.00

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2021, Ending Receipt Date = 2/28/2021, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE ONLINE

Page 1 of 3

BOTW AP - Bank of the West (AP)

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BW21-0000608	Posted	(3425) UNITED WAY CALIFORNIA	6472	Check	02/22/21	70122			1300770977	DONATION, UNITED WAY C,	58.83
01-0812-0-8690-	-	-	-	-	-	0138-	58.83				

Total for Sacramento City Unified School District 4,133.83

Fund-Object Recap

01-8690	Donation Board Acknowledgement	58.83
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Fund 01 - General Fund 58.83

Total for Sacramento City Unified School District 4,133.83

Org Recap

Sacramento City Unified School District

C - Check 4,075.00

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2021, Ending Receipt Date = 2/28/2021, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE ONLINE

BOTW AP - Bank of the West (AP)

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

Sacramento City Unified School District (continued)

C - Check	58.83
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Report Total	4,133.83
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* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2021, Ending Receipt Date = 2/28/2021, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE	ONLINE
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Page 3 of 3



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1d

Meeting Date: March 18, 2021

Subject: **Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of February 2021**

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

Division: Business Services

Recommendation: Approve attached list of warrants and checks.

Background/Rationale: The detailed list of warrants, checks and electronic transfers issued for the period of February 2021 are available for the Board members upon request.

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

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

Documents Attached:

1. Warrants, Checks and Electronic Transfers – February 2021

<p>Estimated Time: N/A Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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Sacramento City Unified School District
Warrants, Checks, Electronic Transfers
February 2021

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount by Fund</u>	<u>Total by Account</u>
County Accounts Payable Warrants	97388406 - 97389042	General (01)	\$ 7,185,824.60	<u>\$ 12,296,939.22</u>
		Charter (09)	\$ 292,884.31	
		Adult Education (11)	\$ 33,910.90	
		Child Development (12)	\$ 6,370.80	
		Cafeteria (13)	\$ 938,908.75	
		Building (21)	\$ 1,187,106.11	
		Developer Fees (25)	\$ 19,052.69	
		Self Insurance (67/68)	\$ 2,206,024.87	
		Payroll Revolving (76)	\$ 426,856.19	
Alternate Cash Revolving Checks	00002026 - 00002027	General (01)	\$ -	<u>\$ 51,023.43</u>
		Payroll Revolving (76)	\$ 51,023.43	
Payroll and Payroll Vendor Warrants	97864156 - 97864803	General (01)	\$ 868,782.13	<u>\$ 4,085,537.41</u>
		Charter (09)	\$ 24,683.86	
		Adult Education (11)	\$ 23,332.39	
		Child Development (12)	\$ 42,266.20	
		Cafeteria (13)	\$ 75,882.33	
		Payroll Revolving (76)	\$ 3,050,590.50	
Payroll and Payroll Vendor ACH and Direct Deposits	EFT 00000054 - 00000055 ACH 01349430 - 01354403	General (01)	\$ 14,928,237.05	<u>\$ 16,526,094.93</u>
		Charter (09)	\$ 510,207.94	
		Adult Education (11)	\$ 186,370.35	
		Child Development (12)	\$ 394,058.23	
		Cafeteria (13)	\$ 404,299.75	
		Building (21)	\$ 18,526.69	
		Self Insurance (67/68)	\$ 22,900.72	
		Payroll Revolving (76)	\$ 61,494.20	
County Wire Transfers for Benefit, Debt and Tax Payments	9700349409 - 9700349437	General (01)	\$ 38,438.39	<u>\$ 18,751,894.61</u>
		Developer Fees (25)	\$ 2,695,000.00	
		Mello Roos Capital Proj (49)	\$ 1,385,167.00	
		Payroll Revolving (76)	\$ 14,633,289.22	
Total Warrants, Checks, and Electronic Transfers				<u>\$ 51,711,489.60</u>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1e

Meeting Date: March 18, 2021

Subject: Approve Minutes of the February 18, 2021, Board of Education Meeting

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

Division: Superintendent's Office

Recommendation: Approve Minutes of the February 18, 2021, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the February 18, 2021, Board of Education Regular Meeting

<p>Estimated Time of Presentation: N/A Submitted by: Jorge A. Aguilar, Superintendent Approved by: N/A</p>



Putting
Children
First

BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, February 18, 2021

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

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

MINUTES

2020/21-22

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

NOTICE OF PUBLIC ATTENDANCE BY LIVESTREAM

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

The meeting was called to order at 4:30 p.m. by President Pritchett, and roll was taken.

Members Present:

*President Christina Pritchett
Vice President Lisa Murawski
Second Vice President Darrel Woo
Leticia Garcia
Lavinia Grace Phillips
Chinua Rhodes
Jamee Villa*

Members Absent:

Student Member Isa Sheikh arrived at 6:30 p.m. for Open Session.

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

NOTICE OF PUBLIC COMMENT AND DEADLINE FOR SUBMISSION:

Public comment may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the

URL <https://tinyurl.com/SCUSDcommentFebruary18>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Regardless of the method by which public comment is submitted, including a request for oral comment, the submission deadline for closed and open session items shall be no later than noon, February 18. Individual public comment shall be no more than two minutes in length on each agenda item. The Board shall limit the total time for public comment on each agenda item, including communications and organizational reports, to 15 minutes in length. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments.

Public Comment on Closed Session: None

3.0 CLOSED SESSION

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:

- a) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2020060079)*
- b) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Two Potential Cases)*
- c) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)*

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

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

3.4 Education Code 35146 – The Board will hear staff recommendations on the following student expulsion re-entry:

- a) Expulsion #8, 2019-20*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

4.1 The Pledge of Allegiance

4.2 Broadcast Statement

4.3 Stellar Student – Elyar Mirzaeian, a 5th Grade Student at Isador Cohen Elementary School was not able to attend the meeting.

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

Counsel Anne Collins announced four approvals from Closed Session: OAH Case No. 2020060079, Resolution No. 2020-2021-A regarding release of 18 probationary certificated employees, Resolution No. 2020-2021-B regarding release of 64 temporary and substitute certificated employees, and Resolution No. 2020-2021-C regarding release of certificated administrative employees. All were approved by a 7-0 vote.

6.0 AGENDA ADOPTION

President Pritchett asked for a motion to adopt the agenda. A motion was made to approve by Second Vice President Woo and seconded by Member Phillips. The Board voted unanimously to adopt the agenda.

7.0 SPECIAL PRESENTATION

*7.1 Resolution #3181: African American History Month
(Christina Pritchett and Chinua Rhodes)* **Action
(Roll Call Vote)**

Second Vice President Woo presented the resolution and read from it.

*Public Comment:
Terrence Gladney*

Board Comments:

Member Phillips made a motion to amend the resolution, and Member Rhodes seconded. The motion to amend passed 7-0 with Student Member Sheikh abstaining. Member Phillips then motioned to approve the resolution, and Vice President Murawski seconded. The motion passed unanimously.

*7.2 Resolution #3187: National Eating Disorder Awareness Week
(Christina Pritchett and Victoria Flores)* **Action
(Roll Call Vote)**

President Pritchett began the presentation and introduced the Director of Health Services, Victoria Flores. Ms. Flores presented and read from the resolution.

*Public Comment:
None*

Board Comments:

Member Rhodes moved to approve the resolution, and Student Member Sheikh seconded. The motion passed unanimously.

*7.3 Board Policy 3100: Revised Board Policy BP 3100:
(Reserves and Use of One Time Funds) (Rose Ramos)* **Conference/Third Reading**

Chief Business Officer Rose Ramos presented. She went over the current and proposed Board Policy 3100 and benefits, and reserves for economic uncertainty. She also compared different reserve percentages and one-time funds.

Public Comment:

None

Board Comments:

Member Rhodes asked what is our current reserve. Ms. Ramos answered that it is two percent, \$12.8 million dollars, projected, as of first interim. Ms. Ramos went on to say that our current ending fund balance for the current year has excess reserves, since we know that we are deficit spending for the next two years. In the third year, we will be in a negative (projected) and will not have enough for a two percent reserve. Member Rhodes asked what percent we are at currently. Ms. Ramos said we are above the two percent this year; she does not have the percentage currently but can provide it.

Member Garcia thanked Ms. Ramos and said she is glad the Board is taking the time to really think through this. She recalls that this is one of the areas in which the FCMAT report said that the District can improve, that is, to have a policy that is clear relative to the level of reserves. She also said it is important to note that the goal of the Board is to have a five percent reserve; this does not mean that the District cannot have more or less than that, however. In order to further clarify the language, she suggested changing “can” to “may”: “may elect to restore the reserve level at a rate less than one percent per year”. She also suggested striking the following sentence: “Implementation for establishing the 5% minimum reserve level is recommended to begin fiscal year 2022-2023 or after the deficit is eliminated” and replacing with “Beginning with the 2022-2023 budget the District shall maintain a 5% reserve of the total general fund expenditures”.

Vice President Murawski thanked Ms. Ramos and said she is excited to be adopting this soon. She supports Member Garcia’s request to make the last sentence more clear. She brought up language she had proposed last time regarding one-time funds. She wants to make sure that we have a supplemental budget display that identifies the one-time funds. She noted that right now the policy proposes that we consider the use of one-time funding for on-going expenditures as part of the annual budget, and take separate action to approve such uses; she wants it to be clear for all. The language she has proposed previously was to add to the section about use of one-time funds; that a supplemental budget display shall be presented to the Board for approval that clearly explains the following: the source of funds and any restrictions or guidance on the use of one-time funding, when the one-time funding source expires, a clear explanation of how the one-time fund is proposed to be used if proposed to support an on-going expenditure, a rationale for the proposed use of the one-time funding for such expenditure, and the plan to support the expenditure after the expiration of the one-time funding. She would also like to include an explanation that one-time funding can be one year or multi-year.

President Pritchett asked Ms. Ramos how long a 2% reserve would last in our District with our expenses. Ms. Ramos answered it would last about a week or so.

7.4 *Update on the Adopted Conditions of Readiness for the
Re-Opening of School (Various Departments)*

Information

Superintendent Aguilar recognized the cross-departmental work involved in this item. Vincent Harris, Continuous Improvement and Accountability Officer, Christine Baeta, Chief Academic Officer, Nathaniel Browning, Director of Facilities, Diana Flores, Director of Nutrition Services, Victoria Flores, Director of Student Support and Health Services, Keyshun Marshall, Coordinator of Risk Management, and Cancy McArn, Chief Human Resources Officer then presented.

Public Comment:

Kimberly Buchholz

Jamie James

Mo Kashmiri

Meredith Nikkel

Lisa Riley

Jason Spann

David Fisher, Nikki Milevsky, and Cindee Stewart

Natasha Martin Lerner

Rowena Gray

Kimberly Slaughter

Jennifer Wallace

Eric Premack

Joshua Bookstaver

John Goldberg

Carrie Claremon

Michele Hebert

Marcie Fay

Stephanie Crowe

Arlene Krause

Emily Woolford

Jamie Davis

Ingrid Foster

Jenny Beck

Chrio Krause

Brenda Wolfson

Aaron Christensen

Thais Booms

John Meyers

Liz Fenton

Renee Webster-Hawkins

Anna Molander

Nicole Purcell

Alison French-Tubo

Meredith Nikkel

Mo Kashmiri

Daniel Conway

Tara Thronson

John Buchholz

Tamara Engel

*Lisa Lindberg
Daniel Craig
Jackie Hegarty
Mark Warren
Amy Rossi
Angela Asch
Sarah Colwell
Laney Preheim
Leah Huffman
Eric Jones
Kelly Solov
Jessie Gouck
Evelyn Woodman
Paula Turner
Allyson Jones
Sandra Fouladi
Julie Souliere
Sunny Lombardi
Michelle Rubalcava
Kim Deeks-Lederer
Christy Trampetti
Jolly Ray
Sarah Rubin
Jessica Pearson
Dustin Deeks-Lederer
Margo Cook
Laura Tuller
Jennifer Henderson
Neil Ray
Julia O'Brien
Marion Bruckbauer-Cheshier
Alexandra Biering
Dave O'Toole
Sean Rogers
Kate Leary
Nathan Cheshier
Angel Garcia
Angie Sutherland
Grace Trujillo*

Board Comments:

Member Phillips asked if there is a requirement for teachers to participate in the DBDM cohort training. Ms. Baeta said it is not for every teacher right now, and next year they move into implementation. It is a train the trainer type program.

President Pritchett asked when the anti-racism P. E. training would be available. Ms. Baeta said there has been one session already and all nine modules have been sent through a link to all site leaders and central office team. President Pritchett thanked staff for the presentation. She said she appreciates all the public comments as well. She asked

Ms. Flores how lunch time will be handled at school sites. She responded that lunch time will be small cohorts of students. There will no longer be salad bars, it will be a grab and go lunch that they will take back to the classroom or eat outside. President Pritchett asked Ms. McArn if there is a plan to reach out to staff that have not responded to the return to work survey. Ms. McArn said that regular reminders are sent out. They are also following up with responders that have said they need something. They will do outreach to sites where there has been a low response rate. President Pritchett volunteered to make phone calls. Superintendent Aguilar added that families will be contacted soon as well to determine what their plans are for returning to class. President Pritchett said she would like to bring back the two week transition for discussion.

Member Phillips read a notice she has regarding ultra violet lamps. She feels the Board needs to bridge the conversation on the two views of thought on ultra violet lamps. Mr. Browning addressed and gave information on UVGI technology. At Superintendent Aguilar's request, he also gave information on testing.

Member Villa said staff did a wonderful job on the presentation, and she agrees that we should be aligning with other districts. She asked how we are going to communicate ongoing details, will this be via site or via central office. She noted she is excited to learn that 2,300 are planning on coming back. She asked if the anti-racist training will be mandatory. Ms. Baeta said it is mandatory. She said students' education cannot be put up for negotiations, and she hopes all partners can work together to get students back to school.

Vice President Murawski thanked staff for the presentation and said she is excited for the vaccination effort that will happen at the Serna Center. She is happy that the dashboard is more populated now. She encouraged all to think about how we provide clarity and timeliness of communication with community over the next weeks and months. She proposed having a re-opening discussion at each board meeting or at a separate meeting in a regular way until we get back to school. She asked if there is a constraint that is keeping school from opening at an earlier date. Superintendent Aguilar answered by noting testing dates, filter replacements, and third party assessments and other preparations that create the timeline for re-opening. Vice President Murawski said she thinks it is important to bring this plan back to the board for action, and regarding the HVAC system she is hoping there is a ballpark date for receiving estimates. She asked what is the back-up plan if testing comes back indicating a problem. She also said she wants to make sure there is a plan for outreach to families regarding an instructional plan as well as a plan for staffing. Jeff Winn, Manager of Facilities, gave additional information on the HVAC filtration system.

Student Member Sheikh thanked the parents that commented. He asked if there is any way a date for an earlier opening could be achieved. Superintendent Aguilar said this is the date they believed that all issues could come together to create a safe learning environment for students, but it can be evaluated and brought back as we go along. Student Member Sheikh asked what were the thoughts and intentions on having a two week teacher preparation period. Ms. Baeta said we are not recommending that learning be shut down during that time. Distance learning will still continue from the classroom at that time. She said these one or two weeks will give teachers time to get acclimated to the technology and procedures. Student Member Sheikh noted that parents are seeking out private schools and that schools are not super spreaders. He asked how we are ensuring

that parents and students are aware of how safe the environment at the District schools will be. Ms. Gallegos outlined the ways that the District is communicating with students and families. Student Member Sheikh said he feels it is not responsible to delay opening schools.

Member Garcia thanked staff for their work and for the additional information on the ventilation and filtration system. She would like to see training similar to the anti-racist mandatory training made available to parents. She asked how the A/B scheduling groups takes into consideration siblings from the same family. Additionally, she asked to understand more about the instructional minutes. She also said she would like to hear this item at every board meeting, and she wants to have community sessions.

Member Rhodes said it is good to have the plan come out and that the community has an opportunity to participate. He asked what is the want versus the availability of the vaccine for staff and will rapid antigen testing be available at all sites when we start to re-open. Ms. Flores responded that nationally about 60 percent of people say they want the vaccine, and roughly that same amount of staff registered to get the vaccine. She also said the rapid antigen testing is being piloted.

Member Phillips asked if there will be vaccination centers at locations other than the Serna Center. Ms. Flores said currently no, but they are continuing to reach out to partners. Superintendent Aguilar thanked Dignity Health for the clinics at the Serna Center.

*7.5 District Assessments – Current District-Wide Student
Assessment Practices and SPED Assessments (Christine Baeta
and Raoul Bozio)*

Information

Christine Baeta, Chief Academic Officer, Matt Turkie Assistant Superintendent of Curriculum and Instruction, Dr. Sadie Hedegard, Special Education Assistant Superintendent of Innovation and Learning, and Raoul Bozio, Legal Counsel presented. They began by going over Board Policy 5121, Evaluation of Student Achievement, Board Policy 6121.5, Student Assessment, and Board Policy 5123, Promotion/Acceleration/Retention. The team then went over connection to Board of Education governance, special education assessment updates, general guidelines, timelines, District policies and procedures, negotiations, neighboring districts, impact of school closures, CDE complaint and investigation, ELPAC and other assessment updates, common assessment update, and current status.

Public Comment:

Taylor Kayatta

Sarah Williams Kingsley

David Fisher, Nikki Milevsky, and Monica Harvey

Lauren Lystrup

Angel Garcia

Angie Sutherland

Grace Trujillo

Renee Webster-Hawkins

Member Garcia made a motion to extend the meeting to 1:00 a.m. Member Phillips seconded, and the motion passed unanimously.

Board Comments:

Member Garcia asked about the status of the plan that was part of the CDE finding. Mr. Bozio said that a high level plan has been shared with CDE and that they have been provided with weekly updates. He said the other piece of the plan is to communicate with the families to gather more information about their needs and their students' ability to potentially conduct some of the assessments virtually and some in person. Member Garcia referred to contracting out for services in the CDE report, and she asked if other districts had an agreement to contract out this work. She would like to know how we get to conducting these assessments in a timely manner. Mr. Bozio responded by saying some districts are doing a combination of staff and contracting out; we are trying to catch up on 20 percent of the assessment backlog every month so that it will be 100 percent caught up by June and July, and it has been part of our plan and proposal to supplement out staff's work as needed. Superintendent Aguilar pointed out that this is an area that has to be negotiated. Member Garcia asked if there is a rationale as to why the current MOU being pursued is for Special Education assessments only and why ELPAC was not included. Mr. Bozio responded that the District did pass a proposal that basically followed the same outlines for health and safety measures that would allow for in-person at site ELPAC assessments to take place as well. Member Garcia said that the District will be receiving funds from the state for learning loss mitigation, including Saturday classes and summer school. She said this information is critically important in order for the District and Board to understand where these one-time dollars need to go and what types of programs need to be developed. She is afraid that we will not be able to really meet the needs of the students if it is not known where they are at through assessments. In addition, she noted that the District is breaking the law and therefore open to lawsuits.

Vice President Murawski agreed with Member Garcia's comments and asked if teachers say they do not see the need for common assessments because they see the students as they go along, what is the response to this? Ms. Baeta responded that these assessments are interim that come in after a cycle of learning. In between, it is expected that teachers are giving assessments that they are designing. However, reporting to the Board, Superintendent, and community cannot be done if everyone is giving a different assessment. Vice President Murawski said it is a matter of equity of student rights to receive curriculum and know how they are doing, and also a matter of being able to target interventions, respond quickly, and manage from a district-wide perspective. She feels not very in control, however, of what we are not able to do because we cannot come to agreements on various matters.

Member Rhodes asked about the make-up of the assessment committee and how the creation of it can be expedited. Superintendent Aguilar said that some of the discussion in the presentation comes from an MOU created a long time prior that speaks to an assessment committee. It does not, however, dictate or spell out particulars of such a committee. It will, though, involve our instructional leaders. Member Rhodes asked how this process can be expedited, knowing that we have a time and date to get this done. He added that the rights of students and families are being denied, which is never okay when the District speaks so heavily about equity.

8.0 PUBLIC COMMENT

Public comment may be (1) emailed to publiccomment@scusd.edu; (2) submitted in writing, identifying the matter number and the name of the public member at the URL <https://tinyurl.com/SCUSDcommentFebruary18>; or (3) using the same URL, submitting a request for oral comment only when the matter is called, instead of written comment. Regardless of the method by which public comment is submitted, including a request for oral comment, the submission deadline shall be no later than noon, February 18 for any agenda item. Individual written public comment shall be no more than two minutes in length on each agenda item. The Board shall limit the total time for public comment on each agenda item to 15 minutes in length. With Board consent, the President may increase or decrease the length of time allowed for public comment, depending on the agenda item and the number of public comments. The Board is allowed to take action only on items specifically described on the agenda as action items, unless added to the agenda as allowed by law. The Board may, in its discretion, refer a matter to district staff or calendar an agenda item for future action.

President Pritchett announced that beginning at the March 18th regular Board meeting a change would be made to Item 8.0 Public Comment in that only live public comment will be taken on this item. Written public comment for 8.0 Public Comment will still be posted to the District website, however.

Public Comment:

Renee Webster-Hawkins

Maria Rodriguez

Amanda Connolly

Terence Gladney

Taylor Kayatta

David Fisher

Regina Cresci

Eric Richards

My-Lien Olsson

Jonny Rogado

Alina Cervantes

Alison Alexander

Lori Merritt

Lisa Wunsch

Jan Arai-Phillips

Robert Whitehead

Rebecca Gross

Red Brown

Sarah Chakhoyan

Kaitlyn Dawidczik

Amy Sanchez

Izara Sanchez

Naomi Vioria

Dolores Garcia

Sarah Ross

Eri Brooks

Tamara Toby

Nicole Freedman

Kate Lloyd

Emily Howard

9.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

- 9.1 *Local Control Accountability Plan (LCAP) Update and Recommendations from the Parent Advisory Committee and Student Advisory Council (Vincent Harris and Steven Ramirez-Fong)*

Information

Chief Continuous Improvement and Accountability Officer Vincent Harris, LCAP/SPSA Coordinator Steven Ramirez-Fong, and LCAP Parent Advisory Committee Members LaShanya Breazell, Miguel Cordova, Marian Rodriguez, and Renee Webster-Hawkins presented, as well as Student Advisory Council members Sara Faraj, Abby Morioka, and Isa Sheikh. The intent of the presentation was to get Board member feedback.

*Public Comment:
None*

Board Comments:

Due to the lateness of the hour, President Pritchett, by consensus of the Board, deferred comments on this item to the next Board meeting.

- 9.2 *Approve Resolution No. 3182: Resolution to Eliminate Certificated Employees Due to a Reduction of Particular Kinds of Service (Cancy McArn)*

**Action
(Roll Call Vote)**

Chief Human Resources Officer Cancy McArn, Chief Business Officer Rose Ramos, and Chief Continuous Improvement and Accountability Officer Vincent Harris presented. Ms. McArn gave an overview of the circumstances around their recommendation, and the team also went over the entire process that leads to these recommendations.

*Public Comment:
Nikki Milevsky
Shineice Junious
Thomas Trimmingham
Kevin DiLoreto
Alice Parente
Jennifer Chabriel
Kirill Lukinskiy
Amanda Paskey*

Michelle Voelker

Board Comments:

Member Garcia said that she understands that this is a process, and she recognizes that there has been a lot of improvement over the last couple of years. She appreciates that it is a year long process, and so there is constant check-ins with school sites and also enrollment factors and other assumptions that must be taken into consideration, as we are trying to look at what the budget looks like for the following year and then two years after that. She noted that adjustments must be made along the way, but said also there are certain deadlines that must be met due to law. Where we are now is at the preliminary part of the process, and the final part takes place in June. She asked to clarify that what is shown today is informed solely by the budget development process and not informed by the fiscal recovery plan that was voted on at the last Board meeting. Ms. McArn said that is correct. Member Garcia referred to 2.5 fte under Adult Education preschool that is listed tonight, and spoke of recent efforts to make it self-sustaining. She asked for clarification that this reduction does not eliminate the program completely. Ms. Baeta responded that the reductions in question are all of the parent participation teachers and that this will eliminate all classes. President Pritchett said that, because the goal is to make the program self-sustaining, it is not in the budget this year. Superintendent Aguilar provided more detailed information. Member Garcia said that she understands that the program was not in the budget because it was supposed to be self-sustaining, and in order to be self-sustaining, enough parents need to enroll, and we do not have enough parents to support the program. However, she feels this was not clear in the fiscal recovery plan annotation. She then asked about the 33 fte for elementary teachers. She said it seems like a very large number. Ms. McArn said it stems from a combination of declining enrollment and that the SIG grant is ending this year. Lastly Member Garcia asked what happens when a person in a particular position is laid off and then there is a need again for that particular position. Ms. McArn explained that all positions are slated for closure, the people in the positions with asterisks next to them will get noticed, but a further analysis will be done to see which persons get noticed for lay-off.

President Pritchett noted that, due to the pandemic, the parent participation program did not really have a chance to be self-sustaining. She appreciates the work that she and Member Garcia did on this last year, and would like to continue working on this with her before final action in May.

Member Rhodes said he is not in agreement with closing the parent participation program and feels we should look at other forms of funding. He asked how much we are currently spending on

sustaining the program, and how much do we project to spend through this year. Ms. Baeta answered that the program requires a District contribution annually of approximately \$300,000. Member Rhodes asked if CARES or any other funding could be used to uplift this program going into this year, knowing that the reason they are having attrition in their numbers is due to COVID-19. President Pritchett responded that she has asked that same question and staff is looking into this. Member Rhodes said that there was much discussion when he was on the LCAP committee about students having substitute and long-term substitute teachers for a big portion of the year. He asked how this will impact the start of the 2021-2022 school year for at promise youth. Ms. McArn said that we know certain positions are hard to fill positions, so we specifically say we do not notice individuals in those hard to fill areas. She said this is one way we try to adjust. Member Rhodes made a request that the Board get a clearer breakdown.

Student Member Sheikh made a motion to extend the meeting to 1:45 a.m. Member Garcia seconded, and the motion passed 6-1 with Member Phillips voting no.

Vice President Murawski echoed what Member Rhodes said about getting a clearer breakdown. She said she understands that this is not the final word, but also that it needs to be voted on so that staff can move forward. She asked for clarification that this item does not include anything from the fiscal recovery plan. Ms. McArn said that it does not include anything from the fiscal recovery plan in relation to certificated, but regarding classified, it does.

Second Vice President Woo motioned to approve this item, and Member Phillips seconded. The motion passed 6-1 with Member Rhodes voting no.

9.3 Approve Resolution No. 3183: Determination of Tie-Breaking Criteria (Cancy McArn)

**Action
(Roll Call Vote)**

Chief Human Resources Officer Cancy McArn presented, explaining the tie-breaking criteria.

Public Comment:
None

Board Comments:

Second Vice President Woo moved to approve the item, and Vice President Murawski seconded. The motion passed unanimously.

9.4 Approve Resolution No. 3184: To Determine Criteria from Eliminating a Certificated Employee In Order of Seniority (“Skipping” Criteria) (Cancy McArn)

**Action
(Roll Call Vote)**

Chief Human Resources Officer Cancy McArn presented, explaining the criteria for eliminating a certificated employee in order of seniority (“skipping” criteria).

*Public Comment:
None*

Board Comments:

Second Vice President Woo motioned to approve the item, and Member Rhodes seconded. The motion passed unanimously.

9.5 Approve Resolution No. 3185: Notice of Layoff: Classified Employees and Child Development Permit Teachers – Reduction in Force Due to Lack of Funds and/or Lack of Work (Cancy McArn)

**Action
(Roll Call Vote)**

Chief Human Resources Officer Cancy McArn gave an overview of the position reductions and how they relate to the budget development process. Assistant Superintendent of Business Services, Adrian Vargas, also described resulting layoff from the fiscal recovery plan as it affects the Child Development and Transportation Departments. He also gave supplemental information on breakdown by categories.

*Public Comment:
Mo Kashmiri
Jennifer Chabriel
Gulalai Shetab
Elisabeth Johnson
Julie Snider
Kirill Likinskiy
Donald Yip
Pauline Espinoza
Kholesavan Vo
Catherine Trimmingham
Katherine Hopkins
Danielle Williams
Marie Morishita
Lisa Digrazia
Robert Cortes
Aimee Thibedeau
Joanna Gallagher*

Board Comments:

Member Garcia asked if these recommendations are mostly driven by the fiscal recovery plan. Ms. McArn answered that they are driven by a combination of the budget development process and the fiscal recovery plan. Member Garcia reminded that part of the conversation at the last Board meeting was to continue to pursue and identify funds for Child Development before final action.

Vice President Murawski said she agrees with Member Garcia's comment. She said she wanted to make it clear, since we had public comment about more staffing being needed, that even if we created more positions to support students, we would still be closing out these positions to create the positions wanted. She moved to approve this resolution. Second Vice President Woo seconded. The motion passed unanimously.

10.0 CONSENT AGENDA

(Roll Call Vote)

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

10.1 Items Subject or Not Subject to Closed Session:

10.1a Approve Personnel Transactions (Cancy McArn)

10.1b Approve Donations to the District for the Period of January 1-31, 2021 (Rose Ramos)

10.1c Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers Issued for the Period of January 2021 (Rose Ramos)

10.1d Approve Resolution No. 3186: Project Approval and Notice of Exemptions (Nathaniel Browning)

10.1e Approve Staff Recommendations for Expulsion Re-Entry of Expulsion #8, 2019-20, as Determined by the Board (Doug Huscher and Stephan Brown)

10.1f Approve Minutes of the January 26, 2021, Special Board of Education Meeting (Jorge A. Aguilar)

10.1g Approve Amendment to MOU Between SCUSD and SEIU Regarding COVID-19 Health and Safety Measures 2020-2021 School Year to Allow for Access to Sites by Public (Raoul Bozio)

10.1h Approve MOU Between SCUSD and the City of Sacramento for Non-Congregate Shelter Facility Agreement Winter 2021 Severe Weather Emergency (Raoul Bozio)

10.1i *Approve Minutes of the February 1, 2021, Board of Education Governance Workshop (Jorge A. Aguilar)*

Public Comment on Item 10.1d:

Holly Sisneros

Peter Zullo

Board Comment:

Member Garcia asked for the funding source of Item 10.1d. Director of Facilities Nathaniel Browning replied that it is funded with COVID-19 dollars. She thanked staff for the work on Item 10.1g to open fields for recreational leagues.

President Pritchett asked for a motion to adopt the Consent Agenda. A motion was made to approve by Student Member Sheikh and seconded by Member Villa. The Board voted 6-1 to adopt the Consent Agenda in its entirety. Vice President Murawski abstained on Item 10.1d, but voting yes to adopt all other items.

11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

Receive Information

11.1 *Business and Financial Information:*

- *Purchase Order for the Period of December 15, 2020 through January 14, 2021 (Rose Ramos)*

11.2 *Head Start Reports*

President Pritchett received the Business and Financial information/reports.

12.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *March 4, 2021 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *March 18, 2021 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

13.0 ADJOURNMENT

President Pritchett asked for a motion to adjourn the meeting; a motion was made by Student Member Sheikh and seconded by Member Villa. The motion was passed unanimously, and the meeting adjourned at 1:35 a.m. of February 19, 2021.

Jorge A. Aguilar, Superintendent and Board Secretary

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1f

Meeting Date: March 18, 2021

Subject: Approve Minutes of the February 27, 2021, Board of Education Special Board Meeting

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

Division: Superintendent's Office

Recommendation: Approve Minutes of the February 27, 2021, Board of Education Special Board Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the February 27, 2021, Board of Education Special Board Meeting

<p>Estimated Time of Presentation: N/A Submitted by: Jorge A. Aguilar, Superintendent Approved by: N/A</p>



Putting
Children
First

BOARD OF EDUCATION MEETING AND WORKSHOP Special Meeting

Saturday, February 27, 2021
9:00 a.m. Open Session

Board of Education Members

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

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

MINUTES

2020/21-24

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

NOTICE OF PUBLIC ATTENDANCE BY LIVESTREAM

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

The meeting was called to order, and roll was taken.

Members present:

President Christina Pritchett
Vice President Lisa Murawski
Second Vice President Darrel Woo
Member Leticia Garcia
Member Jamee Villa
Member Chinua Rhodes
Member Lavinia Grace Phillips
Student Member Isa Sheikh

2.0 ANNOUNCEMENT AND PUBLIC COMMENT REGARDING ITEMS ON THE AGENDA

NOTICE OF PUBLIC COMMENT AND DEADLINE FOR SUBMISSION: Public comment may be (1) emailed to publiccomment@scusd.edu; or (2) submitted in writing, identifying the name of the public member at the URL <https://tinyurl.com/SCUSDcommentFebruary27> or (3) using the same URL,

submitting a request for oral comment only when items 3.1 and 3.2 are called, instead of written comment. Regardless of the method by which public comment is submitted, the submission deadline for items 3.1 and 3.2, including a request for oral comment, shall be no later than 5:00 pm, February 26. Individual public comment shall be no more than two minutes in length. The total time for public comment shall be no more than 15 minutes in length. If public comment exceeds 15 minutes in length, written public comment shall be shared with the Board and posted on the District's website.

Public Comment: None

3.0 BOARD GOVERNANCE WORKSHOP

- 3.1 Appointment of Board Members to Advisory Action
Ad Hoc Subcommittee for Personnel Board Policy Review (Roll Call Vote)

President Pritchett appointed (and sought approval from the Board on the appointees for the Advisory Ad Hoc Subcommittee) Vice President Murawski, Member Garcia, and Member Villa. Vice President Murawski motioned to approve, and Student Member Sheikh seconded. The motioned passed unanimously.

- 3.2 Board Governance and Leadership Workshop Discussion

The Board adjourned to Closed Session.

4.0 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.

- 4.1 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA
SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management
(District Representative Pam Manwiller)
- 4.2 Government Code 54957 Public Employee Performance Evaluation
(a) Superintendent

5.0 ADJOURNMENT

The Board adjourned back into Open Session, and then Vice President Murawski asked for a motion to adjourn the meeting. A motion was made by Member Woo and seconded by Member Phillips. The motion was passed unanimously, and the meeting adjourned at 10:35 a.m.

Jorge A. Aguilar, Superintendent and Board Secretary

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

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 portion of the special Board meeting, please contact the Board of Education Office at (916) 643-9314 at least 8 hours before the scheduled Board of Education special meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)]



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1g

Meeting Date: March 18, 2021

Subject: Approve Exclusive Negotiating Agreement – Extension, 2718 G Street, Old Marshall

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

Division: Facilities Support Services

Recommendation: Approve Exclusive Negotiating Agreement

Background/Rationale: The fifth Exclusive Negotiating Agreement will expire June 30, 2021. This agreement is an extension of the fourth and will extend the agreement for an additional three months. Both parties desire to renew the agreement to allow sufficient time to identify exchange parameters.

Financial Considerations: None at this time

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Exclusive Negotiating Agreement

<p>Estimated Time of Presentation: N/A Submitted by: Rose F. Ramos, Chief Business Officer Nathaniel Browning, Director of Facilities Approved by: Jorge A. Aguilar, Superintendent</p>
--

**EXCLUSIVE NEGOTIATING AGREEMENT
(2718 G STREET, OLD MARSHALL SCHOOL)**

PREAMBLE

This Exclusive Negotiating Agreement (the “Agreement” or “ENA”) is effective on April 1, 2021 (the “Effective Date”) by and between the **Sacramento City Unified School District** (the “District”), **Bardis Homes, Inc.** and **Mogavero Architects** (collectively, “Bardis/Mogavero”) (referred to as the “Parties”).

RECITALS

WHEREAS, Bardis/Mogavero has been selected to acquire and develop the Old Marshall School property located at 2718 G Street, Sacramento, California (“Old Marshall School” or the “Property”) pursuant to its proposal (“Proposal”) dated September 30, 2016 to the District’s Request for Proposals (the “RFP”); and

WHEREAS, Bardis/Mogavero has been engaged in due diligence activities for the development of the Old Marshall School; and

WHEREAS, additional due diligence activities are required before a mutually acceptable agreement can be negotiated for development of Old Marshall.

TERMS AND CONDITIONS

NOW, THEREFORE, the Parties agree as follows:

1. Adoption of Recitals. The foregoing recitals are incorporated herein by this reference.
2. Duration of Exclusive Negotiating Period. The duration of the exclusive negotiating period shall be for a period of three months from the Effective Date through June 30, 2021, unless extended in writing by the Parties.
3. Scope of Exclusive Negotiations. During the ENA period, the Parties agree to negotiate an agreement, subject to ratification by the District, on terms and conditions mutually beneficial and feasible for the Parties in order to achieve the objectives of the successful development of Old Marshall.
4. Costs; Right of Entry Agreement. The District shall not be responsible for any costs incurred by Bardis/Mogavero for development of plans, due diligence testing, or the engagement of any consultants it considers necessary for feasibility or development of the Property, including, but not limited to, development entitlements, loan commitments and CEQA compliance. To facilitate Bardis/Mogavero’s due diligence activities, the Parties will enter into a separate Right of Entry Agreement.

5. Non-Assignability; No Third Party Beneficiaries. The Agreement is non-assignable as it is unique to the Parties. There are no third party beneficiaries.

6. Indemnity. The Parties shall be responsible for their own acts or omissions giving rise to claims of liability or liability and the Party shall be indemnified, defended and held harmless by the Party whose acts or omissions have resulted in claims of liability or liability.

7. Notice. Any notice to be given shall be provided to the following addressees:

For the District:

Rose Ramos
Chief Business Officer, Facility Support Services
Sacramento City Unified School District
425 1st Ave
Sacramento, CA 95818
Phone: (916) 395-3970 Ext. 450005
Email: rose-f-ramos@scusd.edu

For Bardis Homes, Inc.

Katherine Bardis, Co-Founder/Chief Executive Officer
10630 Mather Blvd.
Mather, CA 93655
Phone: (916) 313-3120
Fax: (916) 364-3570
Email: katherine@bardishomes.com

For Mogavero Architects, Inc.

David Mogavero, Principal/Chief Executive Officer
Dominic Mogavero, Development Services
2012 K Street
Sacramento, CA 95811
Phone: (916) 443-1033
Email: dommogavero@mogaveroarchitects.com

Notice may be provided by personal service, regular mail, certified mail, overnight mail with proof of delivery, facsimile with proof of transmission, or by email provided receipt is acknowledged.

8. Entire Agreement; Amendment. This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof, superseding all negotiations, prior discussions and preliminary agreements made prior to the date hereof. This Agreement may not be amended except in writing executed by both Parties.

9. Authority; Execution in Counterparts. The persons designated below shall have the power to authorize and designate an agent or representative to sign on behalf of the signatory below by written acknowledgment which shall not be required to be notarized. Signatures may be executed

in counterparts on separate signature pages. Copies of signatures, including facsimile and electronic signatures, shall have the same force and effect as original signatures.

10. Ratification by District. The ENA shall not be effective until ratified by the Board of Education or delegated for approval to the Superintendent or his authorized designee.

EXECUTION

IN WITNESS WHEREOF, the Parties have entered into this Agreement effective as of the last signature date below.

Dated: March __, 2021

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By _____

Its:

Dated: March __, 2021

BARDIS HOMES, INC.

By _____

Katherine Bardis,
Co-Founder/Chief Executive Officer

Dated: March __, 2021

MOGAVERO ARCHITECTS

By _____

David Mogavero,
Principal/Chief Executive Officer



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1h

Meeting Date: March 18, 2021

Subject: Approve Adoption of Updated High School International Baccalaureate Instructional Materials

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

Department: Academic Office, Curriculum & Instruction Department

Recommendation: The Board of Education is requested to approve new International Baccalaureate instructional materials for Kit Carson International Academy and Luther Burbank High School.

Background/Rationale: The International Baccalaureate Organization revises its Diploma Program curriculum every seven years. For English and Theory of Knowledge, the current adopted textbooks are obsolete and do not reflect the content that is assessed. Luther Burbank High School and Kit Carson International Academy are the two schools in SCUSD which offer the IB Diploma Program.

Outdated Materials to be replaced:

English A Language and Literature, Oxford 2012, ISBN 0198389973

Theory of Knowledge for the IB Diploma, Cambridge U. Press 2014, ISBN 110761211x

Updated Materials:

Textual Analysis for Language and Literature, Hodder Education Publishing, ISBN 978-1510467156

Theory of Knowledge for the IB Diploma 4th edition, Hodder Education Publishing, ISBN 978-1510474313

Financial Considerations:

Total estimated cost for both schools is \$21,534.50

LCAP Goal(s):

College, Career, and Life Ready Graduates

Documents Attached:

N/A

Estimated Time of Presentation: N/A
Submitted by: Matt Turkie, Assistant Superintendent of Curriculum
and Instruction
Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.1

Meeting Date: March 18, 2021

Subject: Business and Financial Information

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale: Purchase Order Board Report for the Period of January 15, 2021 through February 14, 2021

Financial Considerations: Reflects standard business information.

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

Documents Attached:

Purchase Order Board Report for the Period of January 15, 2021 through February 14, 2021

<p>Estimated Time: N/A Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>
--

Includes Purchase Orders dated 01/15/2021 - 02/14/2021 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B21-00562	ERNEST PACKAGING SOLUTIONS	PACKAGING FOR CURBSIDE FEEDING (COVID)	NUTRITION SERVICES DEPARTMENT	01	36,300.00
B21-00657	RAYMOND HANDLING CONCEPTS CORP	RAYMOND PALLET JACK MAINTENANCE	NUTRITION SERVICES DEPARTMENT	01	300.00
				13	1,200.00
B21-00661	STERICYCLE INC	SHREDDING SERVICE FOR CONFIDENTIAL PAPERS	PETER BURNETT ELEMENTARY	01	813.45
B21-00662	SIGNATURE GRAPHICS	0148-416 LEATAATA FLOYD FARMS-BLUEPRINTING SERV	FACILITIES SUPPORT SERVICES	25	230.00
B21-00663	BEE SWEET CITRUS, INC	PRODUCE FOR SCHOOL YEAR 2020-2021	NUTRITION SERVICES DEPARTMENT	13	35,000.00
B21-00664	THE SAFE + FAIR FOOD CO LLC db a SKEETER SNACKS LLC	NSLP GRANOLA FOR 20-21 SY	NUTRITION SERVICES DEPARTMENT	13	25,130.88
B21-00665	AUTO-CHLOR SYSTEM OF NOR CAL	WAREWASH SUPPLIES FOR THE CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	10,000.00
B21-00666	DEL REY AVOCADO COMPANY	TO PURCHASE AVACADOS FOR 2020-2021 SY	NUTRITION SERVICES DEPARTMENT	13	16,125.00
B21-00667	FASTENAL CO	HARDWARE SUPPLIES FOR NS	NUTRITION SERVICES DEPARTMENT	13	1,000.00
B21-00668	SOUP BASES LOADED, INC	SOUP/SAUCE BASES FOR CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	1,000.00
B21-00669	FEDEX	FEDERAL EXPRESS SERVICES	INFORMATION SERVICES	01	400.00
B21-00670	HALO BRANDED SOLUTIONS INC	Blanket PO for COVID PPE Supplies for Schools	RISK MANAGEMENT	01	120,000.00
B21-00671	NEXT GENERATION FOODS	LOCAL RICE FOR CURBSIDE FEEDING	NUTRITION SERVICES DEPARTMENT	13	30,000.00
CHB21-00373	SUPPLY WORKS	JANITORIAL SUPPLIES FOR TRANS DEPT - SUPPLY WORKS	TRANSPORTATION SERVICES	01	12,000.00
CHB21-00374	OFFICE DEPOT	OFFICE & MISC SUPPLIES - OFFICE DEPOT	TRANSPORTATION SERVICES	01	20,000.00
CHB21-00375	OFFICE DEPOT	OFFICE DEPOT_WIOA II	NEW SKILLS & BUSINESS ED. CTR	11	10,000.00
CHB21-00376	OFFICE DEPOT	OFFICE DEPOT BLANKET ORDER	SUCCESS ACADEMY	01	5,000.00
CHB21-00377	OFFICE DEPOT	OFFICE DEPO - 2020-2021	EARL WARREN ELEMENTARY SCHOOL	01	7,000.00
CHB21-00378	OFFICE DEPOT	SUPPLEMENTARY INSTRUCTIONAL SUPPLIES FOR EL	LUTHER BURBANK HIGH SCHOOL	01	2,500.00
CS21-00202	PLACER COUNTY OFFICE OF ED	PCOE	WOODBINE ELEMENTARY SCHOOL	01	31,250.00
CS21-00203	PLACEWORKS	TITLE 5 RISK ASSESSMENTS SOUTH SITE	FACILITIES SUPPORT SERVICES	25	10,330.00
CS21-00204	PLACEWORKS	TITLE 5 RISK ASSESSMENT RAILYARDS NORTH SITE	FACILITIES SUPPORT SERVICES	25	11,490.00
CS21-00205	EPOCH EDUCATION INC	CONFIRMING-EPOCH EDUCATION	ETHEL I. BAKER ELEMENTARY	01	3,500.00

*** 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.

ESCAPE ONLINE

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Includes Purchase Orders dated 01/15/2021 - 02/14/2021 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS21-00206	SCOE SLY PARK	SLY PARK VIRTUAL CAMP	JOHN D SLOAT BASIC ELEMENTARY	01	1,200.00
CS21-00207	GLORIA MELCHOR dba GLORIAS INT ERPRETING SVCS	TRANSLATION FOR PARENTS	ETHEL I. BAKER ELEMENTARY	01	6,000.00
CS21-00208	NOBLE CREATIVE COLLECTIVE	Noble Creative Collective - MTSS	ENROLLMENT CENTER	01	14,500.00
CS21-00209	LPC CONSULTING ASSOCIATES INC	LPC CONSULTING SERVICES - MHAT 2021	INTEGRATED COMMUNITY SERVICES	01	14,800.00
CS21-00210	SCHOOL SERVICES OF CALIFORNIA	SSC LEGISLATIVE ADVOCACY 1/1/21- 12/31/2021	BUSINESS SERVICES	01	25,000.00
CS21-00211	PADRE ASSOCIATES INC	ENVIRONMENTAL ASSESSMENT RAILYARDS - SCHOOLS	FACILITIES SUPPORT SERVICES	25	19,500.00
CS21-00212	ILLUMINATE EDUCATION INC	ILLUMINATE CARES ACT FUND	STRATEGY & CONTINUOUS IMPRVMT	01	17,850.00
CS21-00213	ROSE FAMILY CREATIVE EMPOWERME NT CENTER	ROSE FAMILY CREATIVE EMPOWERMENT CENTER	JOHN H. STILL - K-8	01	75,000.00
CS21-00214	DREAMBOX LEARNING INC	DREAM BOX	CESAR CHAVEZ INTERMEDIATE	01	6,400.00
CS21-00215	KADER CAMP INC	SAMI'S CIRCUIT ON DEMAND	JOHN H. STILL - K-8	01	2,500.00
CS21-00216	PLANNING DYNAMICS GROUP	TEMPORARY FIELD LIGHTS HJHS CKMHS WCHS -CEQA STUDY	FACILITIES SUPPORT SERVICES	01	3,780.25
CS21-00217	KADER CAMP INC	KADER CAMP	JOHN D SLOAT BASIC ELEMENTARY	01	1,813.00
CS21-00218	SACRAMENTO COUNTY OFFICE OF ED K12 CURRICULUM & INSTRUCTION	TEACHER TRAINING - SCOE	EARL WARREN ELEMENTARY SCHOOL	01	6,000.00
CS21-00219	FLOURISH AGENDA INC	HCE CERT & COACHING	INTEGRATED COMMUNITY SERVICES	01	48,000.00
CS21-00220	EATON INTERPRETING SERVICES	CONFRMNG-INTERPRETER PARENT-TEACHER CONF 12/1/20	CAMELLIA BASIC ELEMENTARY	01	114.00
CS21-00221	Galilei Global Interpreters	GALILEI GLOBAL INTERPRETERS	ETHEL I. BAKER ELEMENTARY	01	180.00
CS21-00222	BINH PHAN	BINH PHAN- WEBSITE REDESIGN	HIRAM W. JOHNSON HIGH SCHOOL	01	4,000.00
CS21-00223	TREE ASSOCIATES INC	CONFIRMING - ARBORICULTURAL CONSULTING/CROCKER	FACILITIES MAINTENANCE	01	1,125.00
CS21-00224	CALIF WEEKLY EXPLORER INC	6TH GR VIRTUAL PRESENTATION BY CA WEEKLY EXPLORER	ABRAHAM LINCOLN ELEMENTARY	01	1,139.99
CS21-00225	COLLABORATIVE FOR ACADEMIC SOC IAL AND EMOTIONAL LEARNING	CASEL CDI 20/21 Agreement	ACADEMIC OFFICE	01	12,500.00

*** 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.

ESCAPE ONLINE

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Includes Purchase Orders dated 01/15/2021 - 02/14/2021 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS21-00226	UNIVERSITY ENTERPRISES INC	SCUSD & CSUS STEM TEACHER RESIDENCY PROGRAM YR1	ACADEMIC OFFICE	01	66,520.00
CS21-00227	CITY OF SACRAMENTO SACRAMENTO METROPOLITAN ARTS	Any Given Child Program 20-21	ACADEMIC OFFICE	01	21,810.00
CS21-00228	Invictus Apps, Inc.	INVICTUS APP - RISE GRANT	INTEGRATED COMMUNITY SERVICES	01	48,000.00
CS21-00229	SACRAMENTO URBAN DEBATE LEAGUE	2020-21 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	21,325.00
P20-02566	OFFICE DEPOT	ATTENDANCE INCENTIVES	PARKWAY ELEMENTARY SCHOOL	01	9.77-
P21-01475	FABRIZIO ARENAS LEGION FOOD TRUCKS	FOOD CATERING TRUCK (NKH GRANT/BD APPR 11/5/20)	NUTRITION SERVICES DEPARTMENT	13	198,335.56
P21-01509	LAKESHORE LEARNING MATERIALS	BRYE-JONES CLASS SUPPLIES	PARKWAY ELEMENTARY SCHOOL	01	267.32
P21-01510	A & L Products, Inc.	Christian Brothers CARES	CONSOLIDATED PROGRAMS	01	12,553.81
P21-01511	Nick Susac	PRYDE - SPRINKLERS MATERIALS FOR BASEBALL FIELD	LUTHER BURBANK HIGH SCHOOL	01	326.12
P21-01512	Nick Susac	PRYDE - ELECTRICAL ROUGH FOR BASEBALL FIELD	LUTHER BURBANK HIGH SCHOOL	01	214.27
P21-01513	Nick Susac	PRYDE - SUPPLIES FOR CONCRETE ON BASEBALL FIELD	LUTHER BURBANK HIGH SCHOOL	01	4,895.99
P21-01514	QUADIENT INC	Equipm't Maintenance Agr'ment for Folder/Inserter	CENTRAL PRINTING SERVICES	01	5,281.26
P21-01515	SCHOOLMATE INC	STUDENT PLANNERS/AGENDAS	THEODORE JUDAH ELEMENTARY	01	275.14
P21-01516	THE HOME DEPOT PRO	PROLIGHTING.COM	LEATAATA FLOYD ELEMENTARY	01	558.54
P21-01517	DISCOUNT SCHOOL SUPPLY	INST MTRLS - CHELSEA HO	CHILD DEVELOPMENT PROGRAMS	12	851.93
P21-01518	THE HOME DEPOT PRO	FACILITY EQUIP/SCHOOL UPKEEP/LEAF BLOWER	HUBERT H BANCROFT ELEMENTARY	01	543.74
P21-01519	DISCOUNT SCHOOL SUPPLY	COVID-INST MTRLS - ROSELINE VINCENT	CHILD DEVELOPMENT PROGRAMS	12	798.58
P21-01520	CDW GOVERNMENT	COVID - Remote Working	RISK MANAGEMENT	01	1,584.43
P21-01521	WOLTERS KLUWER HEALTH LEARNING RESEARCH & PRACTICE	VN PREREQUISITES - RESALE	NEW SKILLS & BUSINESS ED. CTR	11	1,168.00
P21-01522	BENCHMARK EDUCATION CO LLC	BENCHMARK EDUCATION CO	NEW JOSEPH BONNHEIM	09	73,558.50
P21-01523	PERLMUTTER PURCHASING POWER	CAMERAS	WOODBINE ELEMENTARY SCHOOL	01	6,469.47
P21-01524	HOUGHTON MIFFLIN HARCOURT	HMH GO MATH	NEW JOSEPH BONNHEIM	09	34,922.49

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01525	GBC GENERAL BINDING CORP	LAMINATOR CONTRACT 20-21	LEONARDO da VINCI ELEMENTARY	01	560.06
P21-01526	OFFICE DEPOT	A. LIGI TEACHER CLASSROOM SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	216.75
P21-01527	OFFICE DEPOT	SANTOS CLASSROOM/TEACHER SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	209.49
P21-01528	ANDORA LIGI	LIGI CLASSROOM/TEACHER SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	75.21
P21-01529	AMAZON CAPITAL SERVICES	NOVEL SET FOR CLASSROOMS READING	HUBERT H BANCROFT ELEMENTARY	01	451.99
P21-01530	AMAZON CAPITAL SERVICES	LIGI CLASSROOM SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	135.57
P21-01531	CDW GOVERNMENT	COVID - Distance Working	RISK MANAGEMENT	01	83.74
P21-01532	THE HOME DEPOT PRO	STORAGE BINS	SUSAN B. ANTHONY ELEMENTARY	01	1,837.88
P21-01533	TRAFFIC SAFETY STORE	SAFETY CONES	SUSAN B. ANTHONY ELEMENTARY	01	824.01
P21-01534	GOPHER SPORT	SPECIAL SUBJECT CLASS SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	2,217.07
P21-01535	LAKESHORE LEARNING MATERIALS	LOR CLASS SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	3,761.16
P21-01536	ORIENTAL TRADING CO	MOUA CLASS SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	346.71
P21-01537	LAKESHORE LEARNING MATERIALS	RANKINS CLASS SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	2,684.53
P21-01538	BOOKS EN MORE	BOOK FOR STAFF DEVELOPMENT	ROSEMONT HIGH SCHOOL	01	1,025.78
P21-01539	LAKESHORE LEARNING MATERIALS	CH. VANG CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	1,871.28
P21-01540	DISCOUNT SCHOOL SUPPLY	CH. VANG CLASS SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	625.71
P21-01542	REALLY GOOD STUFF	COVID-INST MTRLS - CHARLOTTE BIER	CHILD DEVELOPMENT PROGRAMS	12	104.55
P21-01543	LAKESHORE LEARNING MATERIALS	CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	561.15
P21-01544	YA PO CHA	HMONG IMMERSION INSTRUCTIONAL MATERIALS	SUSAN B. ANTHONY ELEMENTARY	01	277.31
P21-01545	NORMAN WRIGHT MECHANICAL EQUIP	2ND GYM FAN FOR SUTTER MIDDLE	FACILITIES MAINTENANCE	01	9,493.88
P21-01546	OLGA AND KENNETH REID	SETTLEMENT AGREEMENT OAH 2020090408	SPECIAL EDUCATION DEPARTMENT	01	9,635.00
P21-01547	LAKESHORE LEARNING MATERIALS	BOOKS LAKESHORE ORDER	PARKWAY ELEMENTARY SCHOOL	01	456.13
P21-01548	REALLY GOOD STUFF	BOOKS ORDER	PARKWAY ELEMENTARY SCHOOL	01	139.41
P21-01549	OFFICE DEPOT	FLORES TEACHER SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	372.04
P21-01550	ICU TECHNOLOGIES INC	448 DOOR SECURITY AT 7 HIGH SCHOOLS	FACILITIES MAINTENANCE	21	1,378,986.46

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P21-01551	ICU TECHNOLOGIES INC	444 DOOR SECURITY AT 10 NORTHWEST AREA ELEMENTARY	FACILITIES MAINTENANCE	21	679,790.97
P21-01552	ICU TECHNOLOGIES INC	445 DOOR SECURITY AT 13 NORTH EAST ELEMENTARY	FACILITIES MAINTENANCE	21	987,663.89
P21-01553	CHRISTINA NARVAEZ	NAVAREZ REIMBURSEMENT FOR AIEP CURRICULUM	AFTER SCHOOL SERVICES	01	416.71
P21-01554	N GLANTZ & SON	COVID-19 MATERIALS FOR SIGNS	FACILITIES MAINTENANCE	01	4,971.62
P21-01555	AMAZON CAPITAL SERVICES	AMAZON TEACHER SUPPLIES	PARKWAY ELEMENTARY SCHOOL	01	90.10
P21-01556	PROFESSIONAL PLASTICS	COVID 19- PLEXIGLASS FOR VARIOUS LOCATIONS	FACILITIES MAINTENANCE	01	14,757.38
P21-01557	IVS COMPUTER TECHNOLOGIES	NEW SYSTEM IN CAFETERIA	WOODBINE ELEMENTARY SCHOOL	01	14,892.68
P21-01558	AMAZON CAPITAL SERVICES	XIONG TEACHER CLASSROOM MATERIALS	JOHN D SLOAT BASIC ELEMENTARY	01	678.13
P21-01559	APPLE INC	TEACHER DISTANCE LEARNING COMPUTERS	SUSAN B. ANTHONY ELEMENTARY	01	75,895.50
P21-01560	EVERYTHING2GO.COM LLC	SEATING FOR LOBBY	SUSAN B. ANTHONY ELEMENTARY	01	2,120.63
P21-01561	PACIFIC OFFICE AUTOMATION	RISO/PACIFIC OFFICE AUTOMATION	LEATAATA FLOYD ELEMENTARY	01	3,257.06
P21-01562	RIVERSIDE COMMUNITY CARE INC d ba MINDWISE INNOVATIONS	SOS FOR HIGH SCHS - MHAT	INTEGRATED COMMUNITY SERVICES	01	2,970.00
P21-01563	CHEF WORKS, INC	KIDS CHEF COATS FOR CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	117.57
P21-01564	ZENPUT, INC	MOBILE TASK MANAGEMENT FOR N.S. SUPERVISERS	NUTRITION SERVICES DEPARTMENT	01	2,950.00
P21-01565	AIRCO MECHANICAL INC	0520-434 HJHS WATER METER-CONST SERV	FACILITIES SUPPORT SERVICES	21	38,049.00
P21-01566	LAZEL INC dba LEARNING A-Z	Learning A-Z License - RAZ KIDS	SUSAN B. ANTHONY ELEMENTARY	01	3,325.50
P21-01567	LAZEL INC dba LEARNING A-Z	ExploreLearning Reflex	NEW JOSEPH BONNHEIM	09	3,583.31
P21-01568	NEWSELA INC	SIG - NEWSELA PRO/RULE'S 6TH GRADE CLASS	H.W. HARKNESS ELEMENTARY	01	750.00
P21-01569	CENGAGE LEARNING ATTN: ORDER F ULLFILLMENT	PHARMACY CUSTOMER SERVICE- RESALE	NEW SKILLS & BUSINESS ED. CTR	11	406.73
P21-01570	JONES SCHOOL SUPPLY CO INC	INSTRUCTIONAL MATERIALS AWARDS	SUSAN B. ANTHONY ELEMENTARY	01	6,632.34
P21-01571	LAKESHORE LEARNING MATERIALS	MOUA CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	6,105.14
P21-01572	GOPHER SPORT	EQUIPMENT PURCHASE	SUCCESS ACADEMY	01	1,321.41
P21-01573	GOPHER SPORT	GOPHER EQUIPMENT	SUCCESS ACADEMY	01	2,870.29
P21-01574	SETON	REOPENING SCHOOL SAFETY SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	6,368.17
P21-01575	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	CROCKER/RIVERSIDE ELEMENTARY	01	206.63

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01576	BOOKS EN MORE	READING BOOK/NOVELS FOR ELA DEPARTMENT	WILL C. WOOD MIDDLE SCHOOL	01	836.61
P21-01577	DISCOUNT SCHOOL SUPPLY	COVID-INST MTRLS - CHARLOTTE BIER	CHILD DEVELOPMENT PROGRAMS	12	220.95
P21-01578	DISCOUNT SCHOOL SUPPLY	COVID-INST MTRLS - REBECCA DEHR	CHILD DEVELOPMENT PROGRAMS	12	635.73
P21-01579	DREAMBOX LEARNING INC	ADVANCED ALGEBRA AND MYFLEXPD LICENSES	SUSAN B. ANTHONY ELEMENTARY	01	29,716.00
P21-01580	DEL PASO PIPE & STEEL	DEL PASO FENCING MATERIALS SCHOOL SECURITY 2	CROCKER/RIVERSIDE ELEMENTARY	01	3,758.40
P21-01581	DUNN EDWARDS PAINTS	DUNN EDWARDS FENCING MATERIALS SCHOOL SECURITY 4	CROCKER/RIVERSIDE ELEMENTARY	01	317.28
P21-01582	HOUGHTON MIFFLIN HARCOURT	READING COUNTS SUBSCRIPTION RENEWAL	O. W. ERLEWINE ELEMENTARY	01	800.00
P21-01583	FISHER SCIENTIFIC CO	MICROSCOPES FOR SCIENCE LAB	O. W. ERLEWINE ELEMENTARY	01	2,240.25
P21-01584	LAKESHORE LEARNING MATERIALS	QRIS-INST MTRLS - CHARLOTTE BIER	CHILD DEVELOPMENT PROGRAMS	12	1,684.25
P21-01585	LAKESHORE LEARNING MATERIALS	XIONG MATH MANIPULATIVES	JOHN D SLOAT BASIC ELEMENTARY	01	423.94
P21-01586	THE HOME DEPOT PRO INSTITUTION AL	INDOOR MATS FOR CAFETERIA	WILL C. WOOD MIDDLE SCHOOL	01	1,278.57
P21-01587	ANIXTER INC	ANIXTER FENCING MATERIALS FOR SCHOOL SECURITY 1	CROCKER/RIVERSIDE ELEMENTARY	01	962.78
P21-01588	RANDALL HUNT dba PUT-IN-CUPS	CAMPUS BEAUTIFICATION - FENCE CUPS	JOHN CABRILLO ELEMENTARY	01	139.24
P21-01589	EASTBAY INC	UNIFORMS-SOFTBALL	C. K. McCLATCHY HIGH SCHOOL	01	1,304.38
P21-01590	AIRGAS USA LLC	AIRGAS FENCING MATERIALS FOR SCHOOL SECURITY 3	CROCKER/RIVERSIDE ELEMENTARY	01	626.26
P21-01591	SEE LOR	LIBRARY BOOKS	SUSAN B. ANTHONY ELEMENTARY	01	14,567.06
P21-01592	MACKIN EDUCATIONAL RESOURCES	LEVELED READERS-LIBRARY	O. W. ERLEWINE ELEMENTARY	01	4,995.11
P21-01593	MARKERBOARD PEOPLE	WHITEBOARDS FOR SCHOOL	PARKWAY ELEMENTARY SCHOOL	01	2,324.53
P21-01594	SCHOOL OUTFITTERS DBA FAT CATA LOG	HEADPHONES FOR STUDENTS	SUCCESS ACADEMY	01	1,149.71
P21-01595	FA DAVIS COMPANY	VN PRE REQ_BOOKSTORE	NEW SKILLS & BUSINESS ED. CTR	11	378.38
P21-01596	FOLLETT SCHOOL SOLUTIONS	Library Books	CALIFORNIA MIDDLE SCHOOL	01	1,225.32
P21-01597	DISCOUNT SCHOOL SUPPLY	QRIS-INST MTRLS - REBECCA DEHR	CHILD DEVELOPMENT PROGRAMS	12	273.09
P21-01598	PACIFIC OFFICE AUTOMATION	SIG - RISO RENEWAL MAINTENANCE AGREEMENT	H.W. HARKNESS ELEMENTARY	01	100.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01599	APPLE INC	2020-21 TEACHER MACBOOK REPLACEMENT	EARL WARREN ELEMENTARY SCHOOL	01	24,457.91
P21-01600	A VERY SPECIAL ARTS c/o ALICE PARENTE	VERY SPECIAL ARTS HIP HOP	O. W. ERLEWINE ELEMENTARY	01	650.00
P21-01602	KELLY ONEILL	SUPPLIES FOR ART CLASS-ONEILL	SUTTER MIDDLE SCHOOL	01	873.67
P21-01603	CITY OF SACRAMENTO REVENUE DIVISION	FIRE SAFETY INSPECTION @ ETHEL PHILLIPS PRESCHOOL	CHILD DEVELOPMENT PROGRAMS	12	369.00
P21-01604	ELIZABETH VIGIL	REINBURSE INSTRUCTIONAL HANDBOOK	ROSEMONT HIGH SCHOOL	01	883.68
P21-01605	MARLAYNA FLORES	MATH MAINPULATIVES/ TEACHER SUPPLIES M. FLORES	JOHN D SLOAT BASIC ELEMENTARY	01	737.27
P21-01606	APPLE INC	INSTRUCTIONAL EQUIPMENT	ROSEMONT HIGH SCHOOL	01	11,429.13
P21-01607	VICKI KARLOVICH	REIMBURSEMENT FOR KAHOOT - KARLOVICH	SUTTER MIDDLE SCHOOL	01	72.36
P21-01608	FILEMAKER	2 yr renewal of FileMaker, contract # 41391518	CENTRAL PRINTING SERVICES	01	3,440.00
P21-01609	THE HOME DEPOT PRO	INDOOR MATS FOR CAFETERIA	WILL C. WOOD MIDDLE SCHOOL	01	426.19
P21-01610	AMAZON CAPITAL SERVICES	MONITOR STANDS FOR DIRECTOR	ACCOUNTING SERVICES DEPARTMENT	01	38.04
P21-01611	LAKESHORE LEARNING MATERIALS	KINDER LAKESHORE ORDER	PARKWAY ELEMENTARY SCHOOL	01	798.09
P21-01612	PACIFIC OFFICE AUTOMATION	RISO AGREEMENT 02/15/2021 - 02/14/2022	WILL C. WOOD MIDDLE SCHOOL	01	141.00
P21-01613	APPLE INC	JCBA- MACBOOK PRO	HIRAM W. JOHNSON HIGH SCHOOL	01	3,090.41
P21-01614	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	SUMMER EXTENDED LEARNING MATERIALS	SUSAN B. ANTHONY ELEMENTARY	01	13,913.37
P21-01615	STAPLES (Corporate Office)	0530-416 LBURBANK CORE-2ND FLR ADD FURN	FACILITIES SUPPORT SERVICES	21	12,804.68
P21-01616	ACCESS DISPLAY GROUP INC	COVID - Display Notification Boards	RISK MANAGEMENT	01	11,885.50
P21-01617	AMAZON CAPITAL SERVICES	KURTZMAN AMAZON ORDER	PARKWAY ELEMENTARY SCHOOL	01	28.14
P21-01618	AMAZON CAPITAL SERVICES	IPAD COVERS	JOHN D SLOAT BASIC ELEMENTARY	01	158.00
P21-01619	OFFICE DEPOT	JCBA- DEHUMIDIFIER	HIRAM W. JOHNSON HIGH SCHOOL	01	250.11
P21-01620	AMAZON CAPITAL SERVICES	ELECTRIC COMB BINDING SYSTEM	ABRAHAM LINCOLN ELEMENTARY	01	318.33
P21-01621	CDW GOVERNMENT	AT ORDER -STUDENT CHROMEBOOK (MULTIPLE STUDENTS)	SPECIAL EDUCATION DEPARTMENT	01	8,931.95
P21-01622	CDW GOVERNMENT	DocCams	THEODORE JUDAH ELEMENTARY	01	1,077.54
P21-01623	U INC S P2	S/PT SUBSCRIPTION - AUTO CLASS (BALLENGER)	JOHN F. KENNEDY HIGH SCHOOL	01	823.00

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P21-01624	CDW GOVERNMENT	JMTC TECH ORDER	SPECIAL EDUCATION DEPARTMENT	01	12,252.63
P21-01625	CDW GOVERNMENT	SIG - COMPUTER MONITORS	H.W. HARKNESS ELEMENTARY	01	897.61
P21-01626	CDW GOVERNMENT	TEACHER PRINTERS	PARKWAY ELEMENTARY SCHOOL	01	334.75
P21-01627	AMAZON CAPITAL SERVICES	KINDER SUPPLY ORDER	PARKWAY ELEMENTARY SCHOOL	01	172.42
P21-01628	AMAZON CAPITAL SERVICES	MATH MANIPULATIVES M. YOUNG	JOHN D SLOAT BASIC ELEMENTARY	01	482.15
P21-01629	CDW GOVERNMENT	DistanceLearning - COVID	PURCHASING SERVICES	01	4,575,150.00
P21-01630	THE HOME DEPOT PRO	COVID-19 - ESSENTIAL ITEMS	BUILDINGS & GROUNDS/OPERATIONS	01	38,847.93
P21-01631	N GLANTZ & SON	COVID-19 MATERIALS FOR SIGNS	FACILITIES MAINTENANCE	01	5,629.21
P21-01632	DOWNTOWN FORD	VEHICLES FOR ELECTRONICS & LABOR SHOPS'	FACILITIES MAINTENANCE	01	146,446.70
P21-01633	THE HOME DEPOT PRO	COVID-19 - ESSENTIAL ITEMS, E.G. GLOVES	BUILDINGS & GROUNDS/OPERATIONS	01	333,884.25
P21-01634	CITY OF SACRAMENTO REVENUE DIVISION	TREAT AS CONFIRMING-SIDEWALK REPAIR	FACILITIES MAINTENANCE	01	24,040.64
P21-01635	JNT BUILDING & REMODELING INC	0010-416 AM WINN HYDRATION STATION-CONST SERV	FACILITIES SUPPORT SERVICES	01	25,020.29
P21-01636	OFFICE DEPOT	QRIS-INST MTRLS - REBECCA DEHR	CHILD DEVELOPMENT PROGRAMS	12	78.50
P21-01637	LAKESHORE LEARNING MATERIALS	QRIS-INST MTRLS - REBECCA DEHR	CHILD DEVELOPMENT PROGRAMS	12	657.03
P21-01638	BOOKS EN MORE	BOOKS EN MORE - PRESCHOOL - NOEL ESTACIO	CHILD DEVELOPMENT PROGRAMS	12	180.09
P21-01639	GREENFIELD LEARNING INC	LEXIA READING CORE5/POWERUP SITE SUBSCRIPTION	JOHN D SLOAT BASIC ELEMENTARY	01	45,000.00
P21-01640	EXCEL INTERPRETING SERVICES	Interpreting Services PTC	ELDER CREEK ELEMENTARY SCHOOL	01	391.50
P21-01641	Treetop Products Inc.	STUDENT PICNIC TABLES	JOHN CABRILLO ELEMENTARY	01	4,893.96
P21-01642	AMERICAN REFRIGERATION SUPPLY ACCT #172405	ICE DISPENSER - COVID RELATED EQUIPMENT	FACILITIES MAINTENANCE	01	14,134.39
P21-01643	PERLMUTTER PURCHASING POWER	SECURITY CAMERAS	JOHN D SLOAT BASIC ELEMENTARY	01	1,953.60
P21-01644	COUNTY OF SACRAMENTO ENVIRONMENTAL MANAGEMENT DEPT	TREAT AS CONFIRMING: SWIM POOL PERMIT FOR 2021	C. K. McCLATCHY HIGH SCHOOL	01	490.00
P21-01645	BOOKS EN MORE	Cristo Rey Title I BOOK ORDER 1/13/2021	CONSOLIDATED PROGRAMS	01	1,843.61
P21-01646	PACIFIC OFFICE AUTOMATION	RISO INV#212402	NICHOLAS ELEMENTARY SCHOOL	01	100.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01647	AMAZON CAPITAL SERVICES	RAIN PANTS FOR HUB SITE NS STAFF	NUTRITION SERVICES DEPARTMENT	13	249.04
P21-01648	APPLE INC	IPADS FOR HVAC SHOP	FACILITIES MAINTENANCE	01	5,653.31
P21-01649	APPLE INC	TECHNOLOGY FOR INSTRUCTION	HIRAM W. JOHNSON HIGH SCHOOL	01	3,139.60
P21-01650	MARILYN FRIEND INC	INSTRUCTIONAL HANDBOOKS FOR CO-TEACHING	CALIFORNIA MIDDLE SCHOOL	01	1,906.08
P21-01651	STENHOUSE PUBLISHERS	ELA TEACHERS	CALIFORNIA MIDDLE SCHOOL	01	208.80
P21-01652	CALIFORNIA STATE WATER RESOURC ES CONTROL BOARD	ANNUAL CA WATER PERMIT FEE/CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	729.00
P21-01653	CDW GOVERNMENT	Disability Assistance Softwae	RISK MANAGEMENT	01	589.74
P21-01655	BOOKS EN MORE	MIDDLE ELA BOOKS	SUCCESS ACADEMY	01	828.79
P21-01656	CENTER FOR THE COLLABORATIVE C LASSROOM	SIPPS INTERVENTION	JAMES W MARSHALL ELEMENTARY	01	3,239.81
P21-01657	JAMECO ELECTRONICS INC	MULTIMETERS- ENGINEERING PRGM -K. DAVIS@ SES	CAREER & TECHNICAL PREPARATION	01	842.44
P21-01658	LAKESHORE LEARNING MATERIALS	TREMBLAY, JADE, STUBBS LAKESHORE	PARKWAY ELEMENTARY SCHOOL	01	1,442.19
P21-01659	PARENTSQUARE INC	Cristo Rey CARES Act Parent Square	CONSOLIDATED PROGRAMS	01	3,500.00
P21-01660	DREAMBOX LEARNING INC	DREAMBOX LEARNING PROGRAM	JAMES W MARSHALL ELEMENTARY	01	4,500.00
P21-01661	PACIFIC OFFICE AUTOMATION	RISO CONTRACT INVOICE	PARKWAY ELEMENTARY SCHOOL	01	100.00
P21-01662	PACIFIC OFFICE AUTOMATION	CONTRACT AGREEMENT/RISO	HOLLYWOOD PARK ELEMENTARY	01	100.00
P21-01663	AMAZON CAPITAL SERVICES	LAPTOP BAG FOR NS ADMIN STAFF	NUTRITION SERVICES DEPARTMENT	13	94.26
P21-01664	AMAZON CAPITAL SERVICES	MICE REPLACEMENT	SUCCESS ACADEMY	01	211.95
P21-01665	AMAZON CAPITAL SERVICES	LAPTOP ADAPTER	SUCCESS ACADEMY	01	179.10
P21-01666	BOOKS EN MORE	Misc. reference books relating to SEL	GENEVIEVE DIDION ELEMENTARY	01	78.88
P21-01667	AMAZON CAPITAL SERVICES	ANTI RACIST PROFF DEVELOPMENT	AMERICAN LEGION HIGH SCHOOL	01	304.00
P21-01668	AMAZON CAPITAL SERVICES	REPLACEMENT KEYBOARD	JOHN D SLOAT BASIC ELEMENTARY	01	136.20
P21-01669	CDW GOVERNMENT	TECH EQUIPMENT TO FACILITATE DL FOR STUDENTS	ENGINEERING AND SCIENCES HS	01	13,396.50
P21-01670	ZYTECH SOLUTIONS INC	CHROMEBOOK REPAIR	O. W. ERLEWINE ELEMENTARY	01	255.27
P21-01671	APPLE INC	CLASSROOM TECH EQUIPMENT	HIRAM W. JOHNSON HIGH SCHOOL	01	358.77
P21-01672	CDW GOVERNMENT	WEBCAMERAS FOR INSTRUCTIONAL USE	HIRAM W. JOHNSON HIGH SCHOOL	01	2,357.97

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P21-01673	CDW GOVERNMENT	COVID - Printers from Remote Working	PURCHASING SERVICES	01	3,272.94
P21-01674	CDW GOVERNMENT	DISPLAY SCREENS-SCIENCE LAB	O. W. ERLEWINE ELEMENTARY	01	8,253.41
P21-01675	THE HOME DEPOT PRO	COVID-19 - DISPOSABLE EAR-LOOP FACE MASKS	BUILDINGS & GROUNDS/OPERATIONS	01	192,096.00
P21-01676	AMAZON CAPITAL SERVICES	AMAZON ORDERS	PARKWAY ELEMENTARY SCHOOL	01	400.23
P21-01677	THE HOME DEPOT PRO	Quat- Stat 5 Fastdraw Disinfectant 4-2 Liter/case	BUILDINGS & GROUNDS/OPERATIONS	01	37,949.40
P21-01678	LINDA VIGGIANO	VIGGIANO TEACHER/CLASSROOM SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	533.46
P21-01679	CDW GOVERNMENT	CLASSROOM PRINTER AND DOCUMENT CAMERAS	O. W. ERLEWINE ELEMENTARY	01	2,094.26
P21-01680	CDW GOVERNMENT	SIG - PRINTERS FOR CLASSROOMS	H.W. HARKNESS ELEMENTARY	01	1,502.45
P21-01681	CDW GOVERNMENT	DESKTOP FOR PRINCIPAL	PARKWAY ELEMENTARY SCHOOL	01	1,197.99
P21-01682	GLOBAL EQUIPMENT CO INC	FREEZER GLOVES FOR WHSE	NUTRITION SERVICES DEPARTMENT	01	85.79
P21-01683	CDW GOVERNMENT	ADAPTERS	ROSEMONT HIGH SCHOOL	01	701.85
P21-01684	CDW GOVERNMENT	DESK-TOP COMPUTER W/MONITOR/SUPPLEMENTAL	HUBERT H BANCROFT ELEMENTARY	01	1,108.81
P21-01685	APPLE INC	MACBOOKS	JOHN D SLOAT BASIC ELEMENTARY	01	25,854.06
P21-01686	CDW GOVERNMENT	CHROMECAST FOR CLASSROOMS	JOHN D SLOAT BASIC ELEMENTARY	01	326.25
P21-01687	CALIFORNIA PROPERTY RECORD	ASSET TAGS FOR Music Recorders	ACADEMIC OFFICE	01	385.75
P21-01688	BOOKS EN MORE	EL BOOKS FOR PD	HIRAM W. JOHNSON HIGH SCHOOL	01	479.04
P21-01689	FOLLETT SCHOOL SOLUTIONS	PURCHASE LIBRARY BOOKS**QUOTE ATTACHED	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,032.74
P21-01690	FOLLETT SCHOOL SOLUTIONS	PURCHASE EL LIBRARY BOOKS**QUOTE ATTACHED	ALBERT EINSTEIN MIDDLE SCHOOL	01	578.70
P21-01691	SCHOOL SPECIALTY EDUCATION	OUTDOOR BENCHES	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,994.65
P21-01692	SCHOOL INFO APP LLC	SCHOOL INFO APP	JOHN MORSE THERAPEUTIC	01	5,175.00
P21-01693	AMAZON CAPITAL SERVICES	SIG - MODELING CLAY FOR ART	H.W. HARKNESS ELEMENTARY	01	121.68
P21-01694	CALIFORNIA PROPERTY RECORD	Asset Tag for COVID Funded purchases	PURCHASING SERVICES	01	2,880.00
P21-01695	TEACHER CREATED RESOURCES	YOUNG TEACHER/CLASS SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	221.62
P21-01696	BOOKS EN MORE	TREMBLAY,BJ, JADE, STUBBS AMAZON	PARKWAY ELEMENTARY SCHOOL	01	127.85
P21-01697	Praxis Testing Strategies	St. Francis CARES Wild Health	CONSOLIDATED PROGRAMS	01	3,733.43
P21-01698	FOLLETT SCHOOL SOLUTIONS	LTS Library order for school sites	LIBRARY/TEXTBOOK SERVICES	01	3,323.14

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Includes Purchase Orders dated 01/15/2021 - 02/14/2021 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01699	FOLLETT SCHOOL SOLUTIONS	Caroline Wenzel Library Winter 2020-2021	LIBRARY/TEXTBOOK SERVICES	01	3,330.96
P21-01700	PATON GROUP	JCBA PRINTER PARTS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,600.71
P21-01701	LAKESHORE LEARNING MATERIALS	STORRS TEACHER/CLASS SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	429.27
P21-01702	OFFICE DEPOT	QRIS - INST MTRLS - REENA SHARMA	CHILD DEVELOPMENT PROGRAMS	12	165.68
P21-01703	WALLACE MCCORD	SIPPS MATERIALS	CROCKER/RIVERSIDE ELEMENTARY	01	642.13
P21-01704	REALLY GOOD STUFF	SANTOS TEACHER/CLASS SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	113.13
P21-01705	AMAZON CAPITAL SERVICES	PAINT CONSTRUCTION PAPER AND FOLDERS	JOHN H. STILL - K-8	01	108.60
P21-01707	CDW GOVERNMENT	HARDSHELL CASES FOR NS TABLETS	NUTRITION SERVICES DEPARTMENT	13	1,196.25
P21-01708	CDW GOVERNMENT	ADD'L LAPTOPS FOR INTERVENTION	CALIFORNIA MIDDLE SCHOOL	01	11,138.76
P21-01709	MARKERBOARD PEOPLE	BOARDS	WOODBINE ELEMENTARY SCHOOL	01	2,120.63
P21-01710	OFFICE DEPOT	INSTRUCTIONAL MATERIALS	JOHN BIDWELL ELEMENTARY	01	358.76
P21-01711	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOK ORDER #2	WOODBINE ELEMENTARY SCHOOL	01	3,398.69
P21-01712	LAKESHORE LEARNING MATERIALS	6TH GRADE CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	1,016.68
P21-01713	ROCHESTER 100 INC	HOMEWORK FOLDERS FOR STUDENTS	SUSAN B. ANTHONY ELEMENTARY	01	2,871.00
P21-01714	SIGNS BY TOMORROW INC	PROMOTION INSTRUCTIONAL SUPPORTS	SUSAN B. ANTHONY ELEMENTARY	01	445.88
P21-01715	THE HOME DEPOT PRO	MATERIALS FOR WELCOMING SCHOOL	SUSAN B. ANTHONY ELEMENTARY	01	869.72
P21-01716	PAPE MATERIAL HANDLING BOBCAT WEST	DISTILLED WATERING KITS FOR WHSE EQUIPMENT	NUTRITION SERVICES DEPARTMENT	01	1,447.50
P21-01717	SCHOOLMATE INC	STUDENT PLANNER	SUSAN B. ANTHONY ELEMENTARY	13	3,441.57
P21-01718	SCHOOL SPECIALTY EDUCATION	STUDENT SCIENCE SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	761.25
P21-01719	DISCOUNT SCHOOL SUPPLY	CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	442.18
P21-01720	HERTZBERG-NEW METHOD INC PERMA -BOUND BOOKS	LIBRARY BOOKS	LUTHER BURBANK HIGH SCHOOL	01	507.36
P21-01721	VERNON LIBRARY SUPPLIES INC	LIBRARY BOOK REPAIR ITEM FELT STAMP BOOK TAPE	JOHN H. STILL - K-8	01	377.87
P21-01722	AMAZON CAPITAL SERVICES	FRAMED CORK BOARD FOR WHSE OFFICE	DISTRIBUTION SERVICES	01	341.82
P21-01723	AMAZON CAPITAL SERVICES	SANTOS TEACHER/CLASS SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	107.55
					136.90

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01724	DIANA CAMPBELL	SCIENCE LESSON MATERIALS	JOHN D SLOAT BASIC ELEMENTARY	01	661.26
P21-01725	ROCHESTER 100 INC	PARENT COMMUNICATOR FOLDERS FOR STUDENTS	SUSAN B. ANTHONY ELEMENTARY	01	146.81
P21-01726	OFFICE DEPOT	1ST GR. CLASSROOM SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	1,896.56
P21-01727	SCUSD - US BANK CAL CARD	NS PETTY CASH CAL CARD RECONCILIATION-OBJ 5800	NUTRITION SERVICES DEPARTMENT	13	163.71
P21-01728	SIGNS BY TOMORROW INC	CURBSIDE A-FRAME SAFETY SIGNAGE	NUTRITION SERVICES DEPARTMENT	13	631.63
P21-01729	SCUSD - US BANK CAL CARD	MOBILE LIFT TABLE FOR CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	21	1,090.32
P21-01730	ROCHESTER 100 INC	WELCOMING SCHOOL LOGO	SUSAN B. ANTHONY ELEMENTARY	01	1,371.42
P21-01731	CDW GOVERNMENT	CHROMEBOOKS & CART	SUCCESS ACADEMY	01	7,583.26
P21-01732	BOOKS EN MORE	BOOKS - AMY RONSHEIMER & DORIS REESE	CHILD DEVELOPMENT PROGRAMS	12	5,212.82
P21-01733	BOOKS EN MORE	BOOKS - AMY RONSHEIMER & DORIS REESE	CHILD DEVELOPMENT PROGRAMS	12	9,585.39
P21-01734	BOOKS EN MORE	BOOKS - AMY RONSHEIMER & DORIS REESE	CHILD DEVELOPMENT PROGRAMS	12	7,233.94
P21-01735	BOOKS EN MORE	CHICANO LITERATURE NOVELS	HIRAM W. JOHNSON HIGH SCHOOL	01	12,313.11
P21-01736	BOOKS EN MORE	EQUITY ACCESS BOOKS-SUPP. INSTRUCTIONAL MATERIALS	FERN BACON MIDDLE SCHOOL	01	1,078.34
P21-01737	PASCO SCIENTIFIC INC	HMS PHYSICS INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	561.40
P21-01738	APPLE INC	INSTRUCTIONAL EQUIPMENT	ROSEMONT HIGH SCHOOL	01	1,506.91
P21-01739	THE HOME DEPOT PRO	EINSTEIN VACUUM	ALBERT EINSTEIN MIDDLE SCHOOL	01	734.56
P21-01740	THE HOME DEPOT PRO	LIGHT BULBS FOR ALL OF CAMPUS	ROSA PARKS MIDDLE SCHOOL	01	1,010.89
P21-01741	FOLLETT SCHOOL SOLUTIONS	BOOKS FOR UPDATING LIBRARY	SUSAN B. ANTHONY ELEMENTARY	01	5,586.75
P21-01742	COOLE SCHOOL INC	STUDENT PLANNERS	ENGINEERING AND SCIENCES HS	01	2,136.47
P21-01743	THE HOME DEPOT PRO	DOUBLE TOWEL RACK	HIRAM W. JOHNSON HIGH SCHOOL	01	48.92
P21-01744	THE HOME DEPOT PRO	WALK OFF FLOOR MATS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,794.16
P21-01745	ULINE	CROWD CONTROL CART FOR STANCHIONS	HIRAM W. JOHNSON HIGH SCHOOL	01	3,828.00
P21-01746	GRAINGER INC	BARRIER POSTS	HIRAM W. JOHNSON HIGH SCHOOL	01	4,787.67
P21-01747	BSN SPORTS LLC	BOYS AND GIRLS TRACK UNIFORMS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,389.00
P21-01748	DEMCO INC	SUPPLIES FOR LIBRARIAN	CALIFORNIA MIDDLE SCHOOL	01	2,074.59

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01749	BSN SPORTS LLC	ATHLETICS FACE MASKS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,562.63
P21-01750	THE HOME DEPOT PRO	RECYCLE TILT CARTS FOR CARDBOARD TRANSPORT	NUTRITION SERVICES DEPARTMENT	13	2,378.00
P21-01751	CDW GOVERNMENT	TOUCH CHROMEBOOKS	WOODBINE ELEMENTARY SCHOOL	01	46,472.00
P21-01752	OFFICE DEPOT	HMS- PHYSICS INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	342.53
P21-01753	OFFICE DEPOT	OFFICE DEPOT	LEATAATA FLOYD ELEMENTARY	01	1,043.78
P21-01754	LAKESHORE LEARNING MATERIALS	LAKESHORE ORDER	PARKWAY ELEMENTARY SCHOOL	01	3,859.73
P21-01755	ARBOR SCIENTIFIC	HMS PHYSICS INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,081.57
P21-01756	THE HOME DEPOT PRO	TV MOUNT FOR CONFERENCE ROOM	HIRAM W. JOHNSON HIGH SCHOOL	01	183.79
P21-01757	ACADEMIC AFFAIRS YOUR GRADUATION SUPPLY	CONFIRMING-CAP, GOWN & TASSLES FOR 12TH GRADERS	ENGINEERING AND SCIENCES HS	01	1,979.25
P21-01758	KELLY ONEILL	ART SUPPLIES - ONEILL	SUTTER MIDDLE SCHOOL	01	741.47
P21-01759	NICOLE QUINN	CONFIRMING-REIMB FOR TEACHER IPAD DOCUMENT STAND	WASHINGTON ELEMENTARY SCHOOL	01	48.93
P21-01760	PITSCO INC	HMS PHYSICS INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	48.59
P21-01761	GBC GENERAL BINDING CORP ACCO BRANDS USA LLC	GBC LAMINATING MACHINE MAINTENANCE AGREEMENT	CROCKER/RIVERSIDE ELEMENTARY	01	572.50
P21-01762	BATTERY SYSTEMS # 07	GOLF CART BATTERIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,211.80
P21-01763	BATTERIES PLUS	BATTERIES FOR MOTOROLA RADIOS	WILL C. WOOD MIDDLE SCHOOL	01	864.18
P21-01764	TEACHER SYNERGY LLC dba TEACHERS PAY TEACHERS	TEACHER SYNERGY(SCHOOL ACCESS)	LEATAATA FLOYD ELEMENTARY	01	1,950.00
P21-01765	TEACHSTONE TRAINING LLC	TEACHSTONE RECERTIFICATION	CHILD DEVELOPMENT PROGRAMS	12	500.00
P21-01766	YOUNGS	SWIVEL CHAIR GLIDE WITH ROUNDED FERRULE	JOHN H. STILL - K-8	01	116.60
P21-01767	AMAZON CAPITAL SERVICES	FLEXISPOT STAND UP DESK	HIRAM W. JOHNSON HIGH SCHOOL	01	108.74
P21-01768	AMAZON CAPITAL SERVICES	HMS PHYSICS INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	156.51
P21-01769	AMAZON CAPITAL SERVICES	WORKROOM MAIL SORTER	HIRAM W. JOHNSON HIGH SCHOOL	01	207.76
P21-01770	AMAZON CAPITAL SERVICES	STUDENT RESPONSE WHITEBOARDS	HIRAM W. JOHNSON HIGH SCHOOL	01	182.66
P21-01771	TREETOP PRODUCTS	OUTDOOR DISPLAY CASES	SUSAN B. ANTHONY ELEMENTARY	01	5,985.38

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Includes Purchase Orders dated 01/15/2021 - 02/14/2021 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01772	PLATT ELECTRIC SUPPLY	OUTSIDE LIGHTING	SUSAN B. ANTHONY ELEMENTARY	01	7,882.03
P21-01773	CDW GOVERNMENT	Laptop for Karla	ACADEMIC OFFICE	01	1,123.84
P21-01774	PEAK TECHNOLOGIES INC	SERVICE CONTRACT ON BOTH FOLDER/SEALERS	INFORMATION SERVICES	01	4,011.00
P21-01775	POSMICRO.COM	Barcode Scanners for Library & Text Books	LIBRARY/TEXTBOOK SERVICES	01	625.31
P21-01776	PACIFIC OFFICE AUTOMATION	CONFIRMING-RISO/RN2235 CONTRACT 2020/2021	FERN BACON MIDDLE SCHOOL	01	425.00
P21-01777	DEMCO INC	Library & Textbook Supplies	LIBRARY/TEXTBOOK SERVICES	01	709.83
P21-01778	BSN SPORTS LLC	BASEBALL EQUIPMENT	LUTHER BURBANK HIGH SCHOOL	01	6,171.71
P21-01779	BOOKS EN MORE	EQUITY ACCESS-ANTIRACISM BOOKS-SUPP. MATERIALS	FERN BACON MIDDLE SCHOOL	01	2,045.39
P21-01780	BOOKS EN MORE	TEACHER'S BOOK ORDER	PARKWAY ELEMENTARY SCHOOL	01	657.29
P21-01781	ULINE	LPPA HANDTRUCK TO CARRY EQUIPMENT	C. K. McCLATCHY HIGH SCHOOL	01	257.69
P21-01782	DELTA WIRELESS INC	REPLACEMENT ANTENNAS FOR MOTOROLA RADIOS	WILL C. WOOD MIDDLE SCHOOL	01	212.06
P21-01783	HOLLY HEIN	ESGI Assessment Materials - Hein	THEODORE JUDAH ELEMENTARY	01	213.00
P21-01784	AMAZON CAPITAL SERVICES	WASTE BASKETS FOR CENTRAL KITCHEN ADMIN AREA	NUTRITION SERVICES DEPARTMENT	13	373.00
P21-01785	AMAZON CAPITAL SERVICES	CLASSROOM SUPPLIES BOOKS AND BINDING MACHINE	JOHN H. STILL - K-8	01	130.53
P21-01786	APPLE INC	APPLE TV HD	HIRAM W. JOHNSON HIGH SCHOOL	01	810.19
P21-01787	AMAZON CAPITAL SERVICES	HEADPHONES	ETHEL I. BAKER ELEMENTARY	01	1,425.82
P21-01788	OFFICE DEPOT	DISPLAY PLAQUES FOR NEW OFFICE (FRY)	JOHN F. KENNEDY HIGH SCHOOL	01	433.13
P21-01789	OFFICE DEPOT	SHREDDER BAGS FOR SHREDDER	JOHN F. KENNEDY HIGH SCHOOL	01	34.94
P21-01790	SCHOOL SPECIALTY EDUCATION	PARTITION PORTABLE SCREEN (J. GLASPAR)	JOHN F. KENNEDY HIGH SCHOOL	01	1,397.33
P21-01791	SCHOOL SPECIALTY EDUCATION	HALF CONE MARKERS FOR ATHLETICS (AMY)	JOHN F. KENNEDY HIGH SCHOOL	01	92.95
P21-01792	BOOKS EN MORE	BOOKS FOR THE JFK ADMIN TEAM (JACKIE)	JOHN F. KENNEDY HIGH SCHOOL	01	107.71
P21-01793	BOOKS EN MORE	BOOKS FOR ADMIN TEAM - (JACKI G)	JOHN F. KENNEDY HIGH SCHOOL	01	85.26
P21-01794	OFFICE DEPOT	2 STEP LADDER & TASK STOOL (CONTROLLERS OFFICE)	JOHN F. KENNEDY HIGH SCHOOL	01	114.17

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P21-01795	OFFICE DEPOT	HEADSET FOR ENGLISH LEARNERS - LANGUAGE LAB	LUTHER BURBANK HIGH SCHOOL	01	2,738.22
P21-01796	Azar International, Inc.	SKY TOWER DISPLAY KITS FOR NEW FRONT OFFICE (FRY)	JOHN F. KENNEDY HIGH SCHOOL	01	1,733.58
P21-01797	SHRED-IT STERICYCLE INC	CONFIRMING COMPLETED ORDER - SHREDDING SERVICE	LUTHER BURBANK HIGH SCHOOL	01	456.85
P21-01798	PACIFIC OFFICE AUTOMATION	RISO MAINTENANCE AGREEMENTCONT003742-15	MARK TWAIN ELEMENTARY SCHOOL	01	425.00
P21-01799	AMAZON CAPITAL SERVICES	HANGING FILE FOLDER CART ON WHEELS	JOHN F. KENNEDY HIGH SCHOOL	01	51.10
P21-01800	AMAZON CAPITAL SERVICES	GLASS SHELF SIGN HOLDER - C. JONES	JOHN F. KENNEDY HIGH SCHOOL	01	91.88
P21-01801	APPLE INC	CLASSROOM TECHNOLOGY	CALIFORNIA MIDDLE SCHOOL	01	32,873.57
P21-01802	COUNTY OF SACRAMENTO ENVIRONMENTAL MANAGEMENT DEPT	PERMIT FOR JFK POOL - 2020-2021	JOHN F. KENNEDY HIGH SCHOOL	01	940.80
P21-01803	AMERICAN RIVER NATURAL HISTORY dba EFFIE YEAW NATURE CENTER	EFFIE YEAW VIRTUAL FIELD TRIP	O. W. ERLEWINE ELEMENTARY	01	375.00
P21-01804	AMAZON CAPITAL SERVICES	LPPA GAMES LUNCH, AFTER SCHOOL CLUB	C. K. McCLATCHY HIGH SCHOOL	01	181.80
P21-01805	CDW GOVERNMENT	DOCUMENT CAMERA FOR INSTRUCTION	HIRAM W. JOHNSON HIGH SCHOOL	01	601.66
P21-01806	CDW GOVERNMENT	HP PRODESK 600 G6	WILL C. WOOD MIDDLE SCHOOL	01	66,555.00
P21-01807	AMAZON CAPITAL SERVICES	AMAZON ORDERS	PARKWAY ELEMENTARY SCHOOL	01	1,608.39
P21-01808	AMAZON CAPITAL SERVICES	M. YOUNG TEACHER/CLASS SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	331.11
P21-01809	OFFICE DEPOT	ERGO BACK SUPPORT CRYSTAL HOFF	ACCOUNTING SERVICES DEPARTMENT	01	22.01
P21-01810	OFFICE RELIEF INC	ERGO OFFICE CHAIR FOR JESSE CASTILLO	ACCOUNTING SERVICES DEPARTMENT	01	699.09
P21-01811	NEMC	MUSIC CLASS	CALIFORNIA MIDDLE SCHOOL	01	3,466.95
P21-01812	SCHOLASTIC LIBRARY PUBLISHING	Susan B. Anthony : SIG grant to update library	LIBRARY/TEXTBOOK SERVICES	01	4,188.76
P21-01813	AMAZON CAPITAL SERVICES	SEL SUPPORTS	SUSAN B. ANTHONY ELEMENTARY	01	528.46
TB21-00050	MACMILLAN HOLDINGS LLC	AP ECON Texts w/6 yr online, 2nd sem course	LIBRARY/TEXTBOOK SERVICES	01	7,433.76
Total Number of POs			351	Total	10,509,673.56

Fund Recap

Fund	Description	PO Count	Amount
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Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	301	6,890,003.83
09	Charter School	3	112,064.30
11	Adult Education	4	11,953.11
12	Child Development	16	28,551.53
13	Cafeteria	19	327,165.47
21	Building Fund	6	3,098,385.32
25	Developer Fees	4	41,550.00
		Total	10,509,673.56

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PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B21-00030	1,400.00	01-5610	General Fund/Equipment Rental	700.00
B21-00046	5,265.00	01-5810	General Fund/Tickets/Fees/Regis.for Parents	1,265.00
B21-00083	20,000.00	13-5800	Cafeteria/Other Contractual Expenses	20,000.00-
B21-00086	470,363.86	13-4710	Cafeteria/Food	250,000.00
B21-00089	163,231.14	13-4710	Cafeteria/Food	15,492.14
B21-00092	7,027.67	13-4710	Cafeteria/Food	449.67
B21-00101	2,000.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts	3,000.00-
B21-00105	3,000.00	13-5810	Cafeteria/Tickets/Fees/Regis.for Parents	12,000.00-
B21-00118	334,132.98	13-4710	Cafeteria/Food	134,132.98
B21-00119	419,489.28	13-4710	Cafeteria/Food	148,055.04
B21-00120	326,360.30	13-4710	Cafeteria/Food	75,000.00
B21-00125	48,634.88	13-4710	Cafeteria/Food	23,260.16
B21-00131	75,396.00	13-4710	Cafeteria/Food	70,396.00
B21-00168	6,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B21-00169	5,500.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B21-00179	7,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
B21-00181	4,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00
B21-00182	6,500.00	01-4320	General Fund/Non-Instructional Materials/Su	3,000.00
B21-00184	3,000.00	01-4320	General Fund/Non-Instructional Materials/Su	500.00
B21-00185	4,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B21-00190	3,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
B21-00195	6,300.00	01-4320	General Fund/Non-Instructional Materials/Su	5,800.00
B21-00197	9,000.00	01-4320	General Fund/Non-Instructional Materials/Su	3,927.67
B21-00200	11,000.00	01-4320	General Fund/Non-Instructional Materials/Su	7,499.90
B21-00221	500.00	01-4320	General Fund/Non-Instructional Materials/Su	500.00-
B21-00222	7,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00
B21-00224	.00	01-4320	General Fund/Non-Instructional Materials/Su	500.00-
B21-00225	3,500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00
B21-00227	6,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,500.00
B21-00229	1,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00-
B21-00248	40,931.00	13-4710	Cafeteria/Food	14,931.00
B21-00319	500.00	13-4320	Cafeteria/Non-Instructional Materials/Su	2,000.00-
B21-00331	6,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	5,000.00
B21-00360	16,585.70	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B21-00370	4,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00-
B21-00371	7,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B21-00372	.00	01-5800	General Fund/Other Contractual Expenses	1,500.00-
B21-00373	1,000.00	01-5800	General Fund/Other Contractual Expenses	1,000.00-
B21-00374	31,000.00	01-4320	General Fund/Non-Instructional Materials/Su	20,000.00

*** 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.

ESCAPE ONLINE

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Includes Purchase Orders dated 01/15/2021 - 02/14/2021 ***

PO Changes (continued)

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B21-00409	14,500.00	01-5690	General Fund/Other Contracts, Rents, Leases	500.00
		13-5690	Cafeteria/Other Contracts, Rents, Leases	2,000.00
			Total PO B21-00409	2,500.00
B21-00420	16,000.00	01-4320	General Fund/Non-Instructional Materials/Su	4,230.71
B21-00422	25,000.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00
B21-00436	20,000.00	01-5800	General Fund/Other Contractual Expenses	5,000.00
B21-00499	590,758.36	13-4710	Cafeteria/Food	280,000.00
B21-00502	125,541.45	13-4710	Cafeteria/Food	6,647.86
B21-00534	130,000.00	01-4320	General Fund/Non-Instructional Materials/Su	100,000.00
B21-00537	14,500.00	01-4320	General Fund/Non-Instructional Materials/Su	7,500.00
B21-00538	55,000.00	13-5810	Cafeteria/Tickets/Fees/Regis.for Parents	20,000.00
B21-00539	59,706.40	13-4710	Cafeteria/Food	46,706.40
B21-00569	35,800.00	01-4326	General Fund/Nutrition Ed/Paper Supplies	31,000.00
B21-00594	58,484.32	13-4710	Cafeteria/Food	34,847.16
B21-00602	72,210.00	13-4710	Cafeteria/Food	23,490.00
B21-00603	117,312.87	13-4710	Cafeteria/Food	55,287.98-
B21-00604	100,166.15	13-4710	Cafeteria/Food	47,043.15
B21-00634	133,041.00	13-4710	Cafeteria/Food	120,000.00
CHB21-00190	2,500.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
CHB21-00217	12,500.00	01-4310	General Fund/Instructional Materials/Suppli	8,000.00
CHB21-00224	20,000.00	01-4310	General Fund/Instructional Materials/Suppli	10,000.00
CHB21-00225	15,000.00	01-4310	General Fund/Instructional Materials/Suppli	10,000.00
CHB21-00234	2,000.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
CS20-00319	3,525.00	01-5800	General Fund/Other Contractual Expenses	825.00
CS21-00020	4,384,317.00	68-5800	Dental/Vision/Other Contractual Expenses	329,382.00-
CS21-00021	633,262.00	68-5800	Dental/Vision/Other Contractual Expenses	37,191.00-
CS21-00090	47,500.00	01-5800	General Fund/Other Contractual Expenses	27,500.00
CS21-00092	13,000.00	01-5800	General Fund/Other Contractual Expenses	6,500.00
CS21-00102	109,206.00	01-5100	General Fund/Subagreements for Services abo	35,000.00
P21-01413	10,772.34	21-6490	Building Fund/Equipment over \$5,000	539.67-
			Total PO Changes	1,165,799.19

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

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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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.2

Meeting Date: March 18, 2021

Subject: 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: 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 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

LCAP Goal(s): College and Career Ready; Family and Community Engagement

Documents Attached:

1. Head Start Monthly Report Summary
2. Child Development Fiscal Report January 2021 – HS Basic & T/TA
3. SETA Report on Fiscal Desk Monitoring

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Jacquie Bonini, Director, Child Development, Christine Baeta, Chief Academic Officer</p> <p>Approved by: Jorge A. Aguilar, Superintendent</p>
--

**Attachment 1
Head Start
January-February Report Summary**

Enrollment Report

January 2021	47%
February 2021	49%

Disabilities Report

January 2021	Head Start	38
February 2021	Head Start	38

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815
R5210

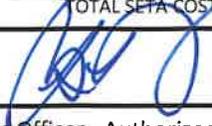
Month: January 1 - January 31, 2021

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A
5735 47th Avenue
SACRAMENTO, CA 95824

Agreement No.: 21C5551S0

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	15,199.48	89,837.39	209,283.00	119,445.61
Fringe Benefits	8,070.91	46,939.35	116,057.00	69,117.65
Travel	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
A Supplies	0.00	(0.91)	5,740.00	5,740.91
D Contractual	0.00	0.00	0.00	0.00
M Construction	0.00	0.00	0.00	0.00
I Other	0.00	46.21	2,357.00	2,310.79
N Indirect Costs 3.79%	19,620.27	100,703.59	224,694.00	123,990.41
I. TOTAL ADMINISTRATION	\$42,890.66	\$237,525.63	\$558,131.00	\$320,605.37
Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$42,890.66	\$237,525.63	\$558,131.00	\$320,605.37
II. Personnel	292,734.54	1,461,759.80	3,073,800.00	1,612,040.20
Fringe Benefits	205,889.60	1,056,257.18	2,312,301.00	1,256,043.82
P Travel	0.00	0.00	0.00	0.00
R Equipment	0.00	0.00	0.00	0.00
O Supplies	0.00	(8.20)	90,834.00	90,842.20
G Contractual	0.00	0.00	0.00	0.00
R Construction	0.00	0.00	0.00	0.00
A Other	(4,209.35)	2,256.16	118,210.00	115,953.84
M				
II. TOTAL PROGRAM	\$494,414.79	\$2,520,264.94	\$5,595,145.00	3,074,880.06
NON-FEDERAL PROGRAM Basic & T/TA \$1,538,319+7,800 Jan	\$214,944.37	\$1,089,984.89	\$1,546,120.00	456,135.11
TOTAL SETA COSTS (I + II)	\$537,305.45	\$2,757,790.57	\$6,153,276.00	3,395,485.43
Rose Ramos 	2/9/2021	Shelagh Ferguson	916.643.7878	
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone	

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815
R5212

Month: January 1 - January 31, 2021

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A

5735 47th Avenue

SACRAMENTO, CA 95824

Agreement No.: 21C5551S0

Program: PA 22 HS BASIC

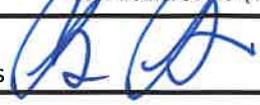
PA 20 BASIC T/TA R5212

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				0.00
Fringe Benefits				0.00
Travel				0.00
Equipment				0.00
A Supplies				0.00
D Contractual				0.00
M Construction				0.00
I Other				0.00
N Indirect 3.79%	518.66	579.22	1,139.00	559.78
I. TOTAL ADMINISTRATION	\$518.66	\$579.22	\$1,139.00	\$559.78
Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$518.66	\$579.22	\$1,139.00	\$559.78
II. Personnel	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
P Travel	0.00	1,598.00	1,598.00	0.00
R Equipment	0.00	0.00	0.00	0.00
O Supplies	0.00	0.00	0.00	0.00
G Contractual	0.00	0.00	0.00	0.00
R Construction	0.00	0.00	0.00	0.00
A Other	13,685.00	13,685.00	28,463.00	14,778.00
M				0.00
II. TOTAL PROGRAM	\$13,685.00	\$15,283.00	\$30,061.00	14,778.00
NON-FEDERAL PROGRAM Reported on Basic				
	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)	\$14,203.66	\$15,862.22	\$31,200.00	15,337.78

Rose Ramos 	2/9/2021	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

SETA MONTHLY FISCAL REPORT
 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5244

Month: January 1 - January 31, 2021

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A
5735 47th Avenue
SACRAMENTO, CA 95824

Agreement No.: 21C5551S0

Program: PA 22 HS BASIC
 PA 20 BASIC T/TA
 PA 25 EHS
 PA 26 EHS T/TA
 OTHER HS Covid-19 Supp. R5244

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel				0.00
Fringe Benefits				0.00
Travel				0.00
Equipment				0.00
A Supplies				0.00
D Contractual				0.00
M Construction				0.00
I Other				0.00
N Indirect 3.79%	467.33	2,039.71	23,619.00	21,579.29
I. TOTAL ADMINISTRATION	\$467.33	\$2,039.71	\$23,619.00	\$21,579.29
Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$467.33	\$2,039.71	\$23,619.00	\$21,579.29
II. Personnel	0.00	0.00	208,627.00	208,627.00
Fringe Benefits	0.00	0.00	87,918.00	87,918.00
P Travel	0.00	0.00	0.00	0.00
R Equipment	0.00	0.00	0.00	0.00
O Supplies	12,330.41	53,818.09	299,188.00	245,369.91
G Contractual	0.00	0.00	0.00	0.00
R Construction	0.00	0.00	0.00	0.00
A Other	0.00	0.00	27,450.00	27,450.00
M				0.00
II. TOTAL PROGRAM	\$12,330.41	\$53,818.09	\$623,183.00	569,364.91
NON-FEDERAL PROGRAM Reported on Basic	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)	\$12,797.74	\$55,857.80	\$646,802.00	590,944.20
Rose Ramos 	2/9/2021	Shelagh Ferguson	916.643.7878	
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone	



Sacramento
Employment and
Training
Agency

GOVERNING BOARD

ERIC GUERRA
Councilmember
City of Sacramento

PATRICK KENNEDY
Board of Supervisors
County of Sacramento

DON NOTTOLI
Board of Supervisors
County of Sacramento

SOPHIA SCHERMAN
Public Representative

MAI VANG
Councilmember
City of Sacramento

KATHY KOSSICK
Executive Director

**925 Del Paso Blvd., Suite 100
Sacramento, CA 95815**

**Main Office
(916) 263-3800**

**Head Start
(916) 263-3804**

Website: <http://www.seta.net>

February 2, 2021

Jacque Bonini
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

Dear Ms. Bonini:

This office wishes to thank you and your staff, and the Budget Services Department for the courtesy and helpfulness extended to us during our fiscal desk monitoring.

The results of that monitoring have been summarized on the attached memorandum, which covers findings and general observations.

We sincerely hope that this information will be helpful in the administration of your program. If you should have any questions, please do not hesitate to call me at (916) 263-3822.

Sincerely,

David Benjamin Clark
Accountant II

Attachments

Program Operator: Sacramento City Unified School District

Findings and General Observations:

The total costs as reported to SETA have been traced to the delegate's fiscal records. The records were verified and appear to be in order.

Recommendations for Corrective Action:

None

cc: Kathy Kossick
Governing Board
Policy Council

MEMORANDUM

TO: Ms. Jacquie Bonini **DATE:** February 2, 2021
FROM: David B. Clark, SETA Fiscal Monitor
RE: Fiscal Desk Monitoring of Sacramento City Unified School District

<u>PROGRAM</u>	<u>ACTIVITY</u>	<u>FUNDING</u>	<u>CONTRACT PERIOD</u>	<u>PERIOD COVERED</u>
Head Start	Basic	\$ 5,840,686	8/1/19 – 7/31/20	2/1/20 – 7/31/20
Head Start	T & TA	\$ 31,200	8/1/19 – 7/31/20	2/1/20 – 7/31/20
Head Start	Covid-19	\$ 646,802	8/1/19 – 7/31/20	2/1/20 – 7/31/20

Monitoring Purpose: Initial Follow-Up Special Final

Date of review: October 12, 2020
Follow Up: 10/28, 11/1, 11/4, 11/6, 11/9, 11/20, 11/23

	AREAS EXAMINED	SATISFACTORY		COMMENTS/ RECOMMENDATIONS	
		YES	NO	YES	NO
1	Accounting Systems/Records	X			
2	Internal Control	X			
3	Bank Reconciliation		N/A		
4	Disbursement Control	X			
5	Staff Payroll/Files	X			
6	Fringe Benefits	X			
7	Participant Payroll		N/A		
8	Davis Bacon Act		N/A		
9	Indirect Cost Allocation	X			
10	Adherence to Contract/Budget	X			
11	In-Kind Contribution	X			
12	Equipment Records	X			